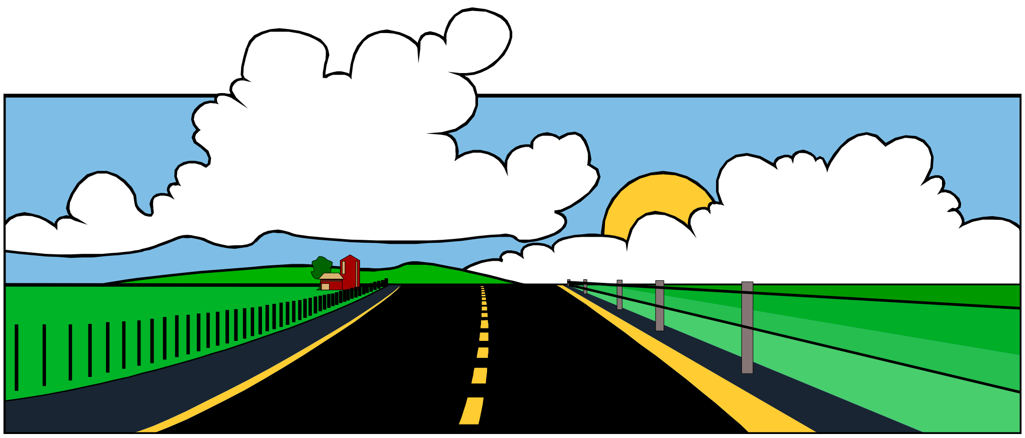
NON-FOREIGN LOCATION
(Includes Alaska & Hawaii)
PERMANENT CHANGE OF STATION (PCS) GUIDE



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INTRODUCTION

The information in this guide is intended as a helpful tool for you to use to answer your Permanent Change of Station (PCS) move questions. This guide is specifically for Non-Foreign areas to include Alaska and Hawaii. The information is generalized and hopefully will address some of the most frequently asked questions. It is not an answer to all of your questions and concerns. If you should need further guidance, please contact the AFPC PCS Unit at DSN 665-2435 or commercial (210) 565-2435 and we will be glad to help answer your questions. You may also view the information on our web site at www.afpc.randolph.af.mil/dpc/pcs/pcs.htm.

Remember that when you accept a job at another location, the job offer is not official until you receive documented notification. You should not take action to sell your home or vacate premises until you have received that notification. Your supervisor should be contacted by the CPF for a release date. For pay purposes the release and pick-up dates should be at the beginning of a pay period.

It is imperative that you complete the Non-Foreign Cost Estimate Questionnaire and transportation agreement. Return the questionnaire and transportation agreement to the PCS Unit, the information contained in your questionnaire is necessary in order to process your orders. It is very important that the required information is completed accurately so that orders will not have to be amended.

All relocation expenses incurred from a PCS move must be completed within two years of the date the employee reports for duty at the new duty station. A settlement voucher should be submitted to the paying travel office within 10 workdays of completion of each portion of travel. Each entitlement should be settled on a separate voucher (DD 1351-2) with Accounting and Finance after each entitlement is utilized.

All DoD Civilian travel and transportation entitlements are prescribed in the JTR Vol II. This regulation can be accessed through the Per Diem Committee Home Page located at http://www.dtic.mil/perdiem.

Your local Family Support Center can provide relocation assistance and information you need regarding your gaining base facilities. Air Force Crossroads and the Standard Installation Topic Exchange Service (SITES) links are found on our web site.

Good Luck and Happy Travels.

NON-FOREIGN PCS GUIDE

1. <u>Dependent Data</u> – the definition of a dependent is any of the following named members of the employee's household at the time the employee reports for duty at the new Permanent Duty Station (PDS):

- Spouse
- Children of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.
- Dependent parents (including step and legally adoptive parents) of the employee or employee's spouse (of which dependency documentation is required).
- Dependent brothers and sisters (including step- and legally adoptive brothers and sisters) of the employee or employee's spouse who are unmarried and under 21 years of age, or who regardless of age, are physically or mentally incapable of self-support. (Documentation of dependency required)

Generally individuals named on PCS orders are considered dependents of the employee if they receive at least 51 percent of their support from the employee or employee's spouse; however, this percentage of support criteria shall not be the decisive factor in all cases.

2. <u>Privately owned vehicle (POV)</u> – The use of more than one privately owned vehicle within the same household as advantageous to the Government in connection the permanent duty travel may be authorized under the following conditions:

- if there are more members of immediate family than reasonably can be transported, together with luggage, in one vehicle;
- if because of age or physical condition, special accommodations are necessary to transport a member of the family in one vehicle and second vehicle is required for travel of other members of family;
- if employee must report to a new PDS in advance of travel by members of family who delay travel for acceptable reasons such as completion of school term, sale of property, settlement of personal business affairs, disposal or shipment of household goods (HHG) and personal effects, adequate housing not immediately available at the new PDS;
- if a member of the family performs unaccompanied travel between authorized points other than those for the employee's travel;
- if, in advance of the employee's report date, the family members must travel to the new PDS for acceptable reasons such as to enroll children in school at the beginning of the term.

FOR ALASKA AND HAWAII

<u>Shipping a Privately Owned Vehicle (POV)</u> – Indicate if you are shipping a POV to the overseas location. One POV may be transported at Government expense when it's determined to be in the Government's interest for the employee to have POV use at the gaining location. Transportation at Government expense is authorized between the port serving the point of origin and the port serving the employee's new permanent duty station or point authorized. A POV may be shipped to an alternate port but the employee must pay any difference in cost of using the alternate port. When an employee makes a separate trip to a port to deliver a POV, per diem is not allowable but one-way mileage for the distance traveled to the port facility at the applicable rate and actual cost incurred for one-way return transportation are authorized. If an employee delivers the POV to a port facility incident to performing PCS travel, mileage at the applicable rate is authorized. Payment is also allowable for:

- The transportation cost of the employee, or the employee and dependents, from the vehicle port facility where the employee delivers the POV, to the port of embarkation; or

- Mileage from the port of embarkation, where the employee drops off dependents, to the vehicle port facility where the employee delivers the POV, and return transportation for the employee to the port of embarkation.

Ferry travel is authorized for personnel coming from Alaska if they do not want to ship their vehicle.

3. Leave en route – if you plan on taking leave en route, you will need to indicate the dates and number of days requested (this leave must be approved by your leave approving official) on the Non-Foreign Cost Estimate Questionnaire. Leave includes any period in excess of authorized travel time. Do **not** take travel time into account.

4. Household Goods Shipment (HHGs) – your local Transportation Management Office (TMO) will schedule your HHGs shipment.

It is Air Force policy for household goods to be shipped by the government bill of lading (GBL). The commuted rate method is used ONLY in cases where the GBL method is not available. Shipment of HHGs may originate at the old duty station or at some other point; however, the total amount which may be paid or reimbursed by the government will not exceed the cost of transporting the property in one lot from the old to new duty station. All HHGs must belong to the employee and/or dependents. If you need a second pick-up or drop-off, you must let the PCS Unit know so that it can be placed on your orders.

When it has been determined that shipment by GBL is most economical and the employee chooses to make his/her own arrangements, the employee may be reimbursed for actual expenses incurred not to exceed what it would have cost the government had the shipment been made by GBL. The vehicle used to transport the HHGs must be weighed empty and full to support the claim. Provide empty and full weight tickets and receipts for all moving expenses (i.e., moving van, packing material, fuel, etc.) for your reimbursement claim.

The MAXIMUM weight allowance for movement and storage of HHGs at government expense is 18,000 pounds. To facilitate estimating the weight of your HHGs, multiply each room of furniture (not including kitchen or bathrooms) times 1,500 lbs. In estimating the weight of HHGs, consider items located in a garage, basement, attic, etc. Also, include estimated weight of major appliances such as freezer, refrigerator, washer, dryer, and stove (200 pounds for each).

Employees who wish to move some household goods in their automobiles for the purpose of setting up a temporary residence prior to occupancy of permanent quarters, will only be authorized mileage for driving their POV from the losing to the gaining base. There will be no special reimbursement for the household goods carried in the POV.

Storage of HHGS: In conjunction with the shipment of HHGS, temporary storage is authorized for 90 days. Under certain conditions an additional 90 days of temporary storage at government expense may be granted. Employees must request an amendment to PCS orders for this additional storage in writing to the CPF prior to expiration of the first 90 days. HHGS storage can be at the old or new duty station. If an extension of temporary storage is needed but cannot be granted, the employee will be billed for the additional storage.

5. PCS En route Travel

a. The travel section of your local finance office should be able to help you with this information.

b. Lodging Per Diem will be based on authorized number of travel days (standard CONUS rate).

c. Meals and Incidentals is also based on travel days authorized (standard CONUS rate)

Transportation Expenses: Travel between the old and new duty stations may be authorized by POV, commercial carrier, or other approved modes of transportation. A mileage allowance for the use of one privately owned automobile per household for the distance between the old and new duty stations by the most direct route should be authorized. Under certain circumstances, the use of more than one POV may be granted. The employee must bear the cost of travel by an indirect route for personal reasons. Dependent travel may begin from a point other than the old duty station; however, reimbursement by the government is limited to the cost from the old to new duty station. Travel by dependents may be performed concurrently, early, or may be delayed. Travel by POV to the new duty station is based on an average distance of 350 miles/day. Employees placed through the Priority Placement Program almost always travel on the losing unit's time. An employee is not required to perform PCS travel on a holiday. However, if the employee chooses to travel on a holiday, that travel will be counted as one of the total travel days authorized.

Employee	15 cents per mile
Employee + 1	17 cents per mile
Employee + 2	19 cents per mile
Employee + 3	20 cents per mile

* If transportation of two vehicles is authorized, the family member driving the second vehicle receives the same rate as the employee.

6. <u>House Hunting Trip</u> – Its purpose is to lower the Government's overall relocation costs by reducing the time an employee would otherwise occupy temporary quarters. According to the JTR (C4107) a HHT:

- Is a ***<u>discretionary allowance, not an entitlement</u>***, that the order-issuing/authenticating official, ***<u>not the employee</u>***, determines is necessary;
- May only be authorized:
  - On an individual-case basis
  - When an employee has accepted a permanent transfer, and
  - The employee's circumstances indicate the need for a HHT;
- May not be authorized to assist an employee in deciding whether **or not** to accept a transfer; and
- May be authorized only for an employee and/or spouse.

Although the HHT is designated for the employee and the spouse, children may accompany them but travel and per diem expenses are not reimbursable for the children.

A HHT is authorized when:

- A PCS is authorized
- Both the old and new PDS are located within the US
- Government or other prearranged housing isn't assigned at the new PDS
- The old and new PDS are greater than 75 miles apart (map distance, a usually traveled surface route)

Only one round trip for house hunting may be authorized for the employee and/or spouse in connection with a PCS. Separate round trips by the employee and spouse may be allowed provided the overall cost to the Government is limited to the cost of one round trip for the employee and spouse traveling together. Travel is usually performed by commercial air and the use of a rental car is authorized for vicinity travel incident to the house-hunting trip. In authorizing a particular mode of transportation (POV or commercial air), consideration will be given to provide minimum time en route and maximum time at the new permanent duty station. Expenses for the use of taxis shall be limited to transportation between depots, airports, or other carrier terminals and place of lodging.

A HHT may begin as soon as the employee receives PCS orders authorizing the move and the HHT entitlement.

The HHT must be completed by the day before reporting to the new PDS. The spouse must complete the HHT by the day before relocation of the family to the new PDS or the expiration of the maximum time for beginning allowable travel and transportation; whichever is earlier. You may also perform the HHT in conjunction with your PCS travel and not return to the old duty station.

The HHT, including travel time, shall not exceed 10 calendar days under any circumstances.

Subsistence expense reimbursement may be paid under the Lodging-plus system or the fixed amount reimbursement. The per diem reimbursement method must be indicated on the PCS travel order. Choose a method of reimbursement.

The **Lodging-plus** method is calculated using the locality per diem rate (http://www.dtic.mil/perdiem) for the area of the new duty station. The employee is entitled up to the full per diem rate times the number of days of house hunting and the spouse is entitled up to 75% of the maximum per diem rate. To receive reimbursement for HHT under the Lodging-plus method, you must itemize lodging expenses and provide receipts for lodging. You will only be paid actual expenses.

OR

The **Fixed Amount** reimbursement is calculated as follows: If the employee and spouse both travel together; the applicable locality rate is multiplied by 6.25. If only one (employee or spouse) travels, the applicable locality rate is multiplied by 5.00. No receipts for lodging are required. A lump sum amount will be reimbursed regardless of the number of days spent on the HHT. If you select the fixed amount and actual on your TQSE, six days will be subtracted from the first 30 days of TQSE.

An employee is in duty status at no charge to leave while performing HHT travel during the authorized period of absence. In instances where an employee reports for duty at the new PDS instead of returning to the old PDS, HHT subsistence is payable for the days spent seeking permanent quarters up to the day before reporting for duty (not to exceed the number of days authorized for the HHT). The one-way transportation is considered PCS travel.

*******Understand that once the election is made, it is irrevocable*******

7. Miscellaneous Expense Allowance: A miscellaneous expense allowance is payable to an employee for whom a PCS is authorized or approved when he/she has discontinued and established a residence in connection with such change of station, regardless of where the old or new duty station is located, provided an appropriate transportation agreement has been signed. The employee will be required to certify on the voucher that he/she has discontinued his/her residence at the old permanent duty station (PDS) and has established a residence at the new PDS. When an employee with dependent(s) reports to the new PDS but the dependent(s) remain at the old PDS or other location without discontinuing the residence, reimbursement will be limited to that for an employee without dependents until such time as the old residence is discontinued and relocation of residence is accomplished.

REIMBURSABLE ITEMS (include but are not limited to):

- Disconnecting/connecting appliances, equipment, and utilities involved in relocation and cost of converting appliances for operation on available utilities.
- Cutting/fitting rugs, drapes, and curtains moved from one residence to another.
- Utility fees/deposits that are not offset by eventual refunds.
- Forfeiture losses on medical dental, and food locker contracts that are not transferable; and contracts or private institutional care, such as that provided for handicapped or invalid dependents only, which are not transferable or refundable.

- Automobile registration, driver's license and use taxes imposed when bringing automobiles into some jurisdictions, cost of reinstalling a catalytic converter upon reentry of vehicle into the United States.

ITEMS THAT ARE ***NOT*** REIMBURSABLE:

- Costs/expenses that exceed authorized maximums.
- Costs/expenses incurred but which are disallowed elsewhere in the regulations.
- Costs reimbursed under other provisions of law or regulations.
- Costs/expenses incurred for reasons of personal taste or preference and not required because of the move.
- Losses covered by insurance.
- Fines or other penalties imposed upon him/her or his/her dependents.
- Judgments, court costs, and similar expenses growing out of civil actions.
- Any other expenses brought about by circumstances, factors, or actions in which the move to a new duty station was not the cause.

AMOUNT ALLOWABLE:

Without receipts:

1. $500 or the equivalent of 1 week's basic compensation, whichever is the lesser amount, for an employee *without* dependents;

2. $1000 or the equivalent of 2 week's basic compensation, whichever is the lesser amount, for an employee *with* dependents;

Maximum with receipts:*

1. Employee's basic salary rate of 1 week *(without dependents)*

2. Employee's basic salary rate for 2 weeks *(with dependents)*

NOTE: The basic salary rate refers to the rate in effect at the time the employee reports for duty at the new duty station. In no instance will the allowable amount exceed the maximum rate of grade GS-13.

*If a claim is made with receipts, it must be supported by paid bills or other acceptable evidence justifying the entire amount claimed. The voucher (DD 1351-2) must also be signed by your supervisor in block 22.

8. Real Estate Sale/Purchase Costs: If selling a home please enter 10% of the selling price and if you plan on purchasing a home, estimate how much you plan on spending and enter 5% of the purchase cost. These are just estimates and reimbursement will be based on allowable expenses for the purchase and/or sale of a home, not to exceed the above percentages.

An employee is entitled to reimbursement of certain closing costs incurred in the sale of the residence at the old duty station; the purchase of a residence at the new duty station; or the settlement of an unexpired lease at the old duty station (if applicable) after the transportation agreement is signed and:

- A PCS move is authorized, and the old and new duty stations are located within the United States

- Title to the residence at the old and/or new duty station is in the name of the employee; jointly in the names of the employee and one or more dependents.

- The selling at the old duty station was the employee's actual residence at the time he/she was officially informed of the relocation.

- The expenses for which reimbursement is claimed were paid by the employee.

- The residence or dwelling is the residence from which the employee regularly commutes to and from work each day.

TIME LIMITATIONS: The settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must not be later than 2 years after the date that the employee reported for duty at the new duty station. Upon an employee's written request, the two-year time limitation may be extended by the commanding officer of the activity bearing the cost, or his/her designee for an additional period of time not to exceed two years. The employee's written request should be submitted to the appropriate authority as soon as the employee becomes aware of the need for an extension but must be before the expiration of the two-year limitation.

The general rule is that an employee may be reimbursed for real estate expenses incurred before, and in anticipation of a transfer, if a clearly evident administrative intent to transfer the employee exists at the time the expenses are incurred. (Legal requirements require a copy of written intent to transfer accompany the real estate claim, in order to authorize reimbursement). For example, placement in the priority placement program, or employee has formally accepted the offer to transfer. The employee must have orders (DD Form 1614) prior to submitting a claim for reimbursement of authorized expenses.

OTHER GENERAL REQUIREMENTS: The title to the residence at the old or new duty station, or lease with regard to an unexpired lease, must be in the name of the employee alone, or in the joint names of the employee and one or more dependents, or solely in the name of one or more dependents. If the title is in the name of the employee and someone who is not his/her dependent, only a partial reimbursement will be given. Title interest must have been acquired prior to the date the employee was first officially notified of the transfer. In cases where a divorce occurs prior to the settlement date of a real estate transaction, and the ex-spouse is on the title, generally a partial reimbursement is made.

An employee will only be reimbursed for expenses actually incurred and paid by the employee or a dependent.

ALLOWABLE EXPENSES FOR SALE OF RESIDENCE. The following expenses are typically reimbursable when reasonable in amount and customarily paid by the seller in the locale where the property is situated:

- Broker's fees or Realtor commission

- Other advertising and selling expenses (i.e. newspaper, bulletin board, multiple-listing services, etc.)

- Costs of searching title, preparing abstract and legal fees for a title opinion/title insurance policy (when customarily paid by seller)

- Costs of preparing conveyances, other instruments/contracts

- Related notary fees and recording fees

- Costs of making surveys, preparing drawings or plats when required for financing purposes

- Lender required inspections

- Transfer taxes

- Reasonable attorney fees

ALLOWABLE EXPENSES FOR PURCHASE OF RESIDENCE. The following expenses are typically reimbursable when reasonable in amount and customarily paid by the buyer in the locale where the property is situated:

- FHA or VA fee for the loan application
- Loan origination fees (generally up to 1% of loan amount)
- Credit report
- Mortgage and transfer taxes
- State revenue stamps
- Mortgage title insurance policy paid for by the employee on a residence purchased by the employee for the protection of, and required by, the lender
- Expenses in connection with the construction of a residence which are comparable to purchasing an existing residence
- Lender's appraisal fee (only 1 is reimbursable)
- Survey
- Closing costs
- Recording fees
- Document preparation fees
- Reasonable attorney fees

EXPENSES WHICH ARE **NOT** REIMBURSABLE. Except as otherwise provided above, the following items of expense are **not** reimbursable:

- Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance
- Tax service fee (charged to buyer to compute and prorate the tax obligation)
- Interest on loans, points, and mortgage discounts or “rate buy downs”
- Home owners warranty (ERA warranty, Blue Ribbon warranty)
- Property taxes
- Federal Express charge/delivery fees, message service
- Operating or maintenance costs
- Cashier’s check
- Any fee, cost, charge or expense determined to be part of the finance charge
- Home improvements

- VA funding fee
- Buyers expenses paid by the seller
- Expenses that result from construction of a residence
- Legal fees where sale is not consummated
- Losses due to prices/market conditions at old/new duty station

Sale of residence - Official designated to approve reasonableness of charges at the OLD DUTY STATION (generally reviewed by a lawyer in the legal office and a personnel officer/representative). Official will sign the DD Form 1705 in section IV, block A. In cases of base closure, normally the nearest military installation reviews claims for reasonableness.

Purchase of residence - Submit to the Personnel office at your NEW DUTY STATION to be forwarded to the official designated to approve reasonableness of charges. Official will sign the DD Form 1705 in section IV, block B.

BOTH sale and purchase of residence must be approved by the NEW DUTY STATION official designated to approve payment, by a signature on the DD Form 1705 in section IV, block C.

There is no entitlement, in the travel regulations, for reimbursement of expenses to travel to the old duty station to finalize real estate transactions. The travel regulations also do not authorize administrative time for this purpose.

9. Temporary Quarters Subsistence Expenses (TQSE). TQSE is intended to provide reimbursement for expenses incurred as a result of occupying temporary quarters while seeking a permanent residence in connection with the employee's transfer to a new duty station. TQSE is approved only for the time spent in temporary quarters that is actually required and necessary. The transferee is expected to act in a prudent manner and not incur unnecessary and unusual expenses. TQSE for the employee and/or each dependent is authorized under the following conditions: 1) a written transportation agreement is signed by the employee; 2) a PCS is authorized/approved and the new PDS is located in the US, its territories and possessions, the Commonwealths of Puerto Rico and the Northern Mariana Islands, or the former Canal Zone area; and 3) the old and new PDS are 40 miles or more apart.

Subsistence expense reimbursement may be paid under the Actual Expense TQSE (AE) method or the Fixed TQSE (F) method. Choose a method of reimbursement subject to orders authenticating official approval. Once an employee has selected a method of reimbursement, the selection shall not be changed.

Actual Expense (AE) TQSE is based on the standard CONUS per diem rate. The initial authorization will be for 60 days unless individual circumstances warrant a shorter period. If a house-hunting trip is performed, the first 30 days of TQSE will be reduced by the number of days used for the HHT. The first 30 days are paid at the maximum Standard CONUS rate and the next 30 days are paid at a reduced amount. The Actual subsistence expenses must be itemized daily and submitted with reimbursement voucher. The employee and/or dependent(s) will be reimbursed for the allowable "actual" expenses incurred not to exceed the maximum rates, provided the expenses are reasonable and can be substantiated. Receipts for lodging and dry cleaning must be provided. Receipts for meals of $75 or more must also be submitted.

Beginning temporary quarters occupancy for reimbursement claim purposes must be:

a. no later than 30 days after you report for duty at the new permanent station; or

b. within 2 years after you report for duty at the new duty station, unless you are granted an extension of time.

Extensions of TQSE Beyond the Initial Period: The order approving official may grant an extension of TQSE beyond the initial period. The maximum number of days of TQSE authorized is 120.

Extensions will be rare and may only be granted for extenuating situations where there is a demonstrated need for additional time due to circumstances which have occurred during the initial period of TOSE which are determined to be beyond the employee's control and are acceptable to the Air Force. Circumstances that exist at the time of transfer, such as high cost of housing, high interest rates, or a poor housing market may not in themselves be sufficient to warrant extending the TQSE period.

Situations Where TQSE May Be Extended:

- The employee contracts to build a home or buy a home under construction and the contract establishes a completion date within the initial TQSE period. If the completion date slips due to weather, strikes, or other unforeseen circumstances beyond the employee's control the TQSE period may be extended. TQSE may not be extended if the delay is caused by buyer changes to the specifications.

- The employee applies for a mortgage to purchase a home and has sufficient time remaining on the initial TQSE period to allow for normal loan processing. If the mortgage company delays settlement beyond the normal processing time, the TQSE period may be extended. Normal processing time is 30 days. However, if the employee is informed by the mortgage company that an excessive processing period is required because of the special type of mortgage applied for, this is not considered to be "circumstances occurring during the initial TQSE period" and an extension shall not be granted.

- The shipment and/or delivery of household goods to the new residence is delayed due to extended transit time upon return from overseas, strikes, weather, etc. Employees are expected to make arrangements for delivery of their household goods in sufficient time to have them delivered within the initial period.

- Sudden illness, injury, or death of employee or immediate family member.

- Lack of suitable housing at the new duty station (the employee must show that quarters are not available to either purchase or rent). High cost of housing and personal preferences that are not justified, such as minimum square footage or a garage, may not be used to support an extension request.

Examples Where TQSE **May Not** Be Extended:

- Failure to sell home at the old duty station, regardless of the market conditions.

- The employee is having a home built with the completion date, as specified in the contract, beyond the initial TQSE period.

- The employee elects to leave the household goods in the former residence to increase the likelihood of sale or the employee does not make arrangement for the delivery of household goods for temporary storage. This is a personal choice and is not beyond the employee's control.

- The employee elects to rent a home for a year while looking for a home to purchase. Quarters rented on a 1-year lease are considered to be permanent. Whenever an employee rents temporary quarters on other than a month-to-month basis, the employee must be prepared to demonstrate that the intent is to occupy those quarters temporarily.

- The employee purchases a house with a contractual agreement that occupancy will not occur upon settlement.

- The employee delays settlement to allow time for the occupants to vacate the property, or delays occupancy to complete repairs, paint, etc. These are done for personal reasons and are not considered to be beyond the employee's control.

- The employee does not actively seek a permanent residence during the initial TQSE period.

- The employee took a house-hunting trip but did not purchase or lease permanent quarters.

- Required Documentation: To clearly demonstrate the need for a TQSE extension the employee must submit the following information and documentation:

-- Date the employee reported for duty at the new permanent duty station.

-- Date employee began TQSE.

-- Date employee's dependents began occupying temporary quarters.

-- Number of days initially authorized for TQSE.

-- Number of days taken for a house-hunting trip, if any.

-- Anticipated date of occupancy of permanent quarters.

-- Number of day’s extension requested.

-- Copy of the contract to purchase or lease permanent quarters showing closing or occupancy date.

If request is based on delay in delivery of household goods, a statement from the traffic management office showing when household goods were picked up and anticipated date of receipt. This should include a statement explaining the delay in delivering from temporary storage, if applicable.

If request is based on delay in processing mortgage application, a statement from the mortgage company showing when the employee applied for the mortgage, the normal processing time, and the reason for the delay.

Other supporting documentation as required.

OR

Fixed TQSE (F) is a lump-sum payment for subsistence allowances. Fixed TQSE is based on the maximum locality per diem rate. The employee is entitled to 75% of the maximum locality per diem rate for up to 30 days. Dependents are entitled to 25% of the maximum per diem rate for up to 30 days.

If temporary quarters are occupied for more than 30 days, any additional expenses incurred will be the responsibility of the employee. Under no circumstances will extensions be granted or payments made for more than a 30-day period.

Receipts and supporting documentation are not required for the Fixed TQSE payment. Fixed TQSE reimbursement does not require review of expense amounts because receipts are not required.

When an employee takes a house-hunting trip the time spent on the HHT is not reduced from the 30 day (or negotiated number of days) fixed TQSE period.

*******Understand that once the election is made, it is irrevocable*******

10. ADVANCES

Advances are normally authorized for the following allowances:

- Travel/Per Diem

- House hunting Trips

- Movement/Storage of HHGs--if authorized Commuted Rate Methods

- Temporary Quarters

Travel advances shall not exceed 80% of the total estimate cost. It is important that you monitor use of your advance money very carefully. If you draw travel advances that are less than the amount of expenses you incur, the government will make-up the difference when you submit a travel voucher itemizing your expenses. On the other hand, if your expenses are less than the amount of the advance, you must return the excess to the government. The Finance Office will notify you of the amount owed to clear your travel advance account. However, keep in mind that Payroll is empowered to automatically deduct the excess from your salary, without your permission.

Most employees are eligible for a government card for Automated Teller Machine (ATM) Cash Advance Program. Air Force policy is that this program be used for obtaining advances for officially approved and authorized PCS travel expenses.

Employees should contact the base Accounting and Finance Office, Travel Section, for further information about reimbursable travel expenses.

11. THE TAX IMPACT

When an employee performs a permanent change of station (PCS) with the government, the majority of his/her entitlements are considered taxable by the Internal Revenue Service (IRS). Per the "Revenue Reconciliation Act of 1993," the taxable reimbursements include:

- En route travel for meals only
- All HHT expenses
- All TQSE reimbursements
- All Real Estate expenses
- HHG storage after 1st 30 days, and
- Miscellaneous Expense allowance.

Non-taxable reimbursements include:

- HHG shipment
- HHG storage 1st 30 days only
- Lodging and mileage for en route travel

These items are taxable to you in the calendar year in which you are issued reimbursement, not necessarily the year the expense is incurred. For example, a Real Estate closing December 27, 1995, with a reimbursement check issued January 27, 1996; this expense would be taxable in 1996. In addition, if a reimbursement check is issued December 27, 1995, but not received by the employee until January 1996, this expense would be taxable in 1995.

For the above taxable and non-taxable items, a PCS W-2 is issued by the paying travel office by January 31 of the year following the year of reimbursement. Please note that this is a separate W-2 from the one issued by the Payroll Division for your salary.

For the above taxable reimbursements, the PCS paying office is required to deduct the following taxes:

1. Federal Withholding Tax (FWT) - 17 or 28 percent (determined by WTA percentage elected);

2. Medicare - 1.45 percent for Federal Employees' Retirement System (FERS) and Civil Service Retirement System (CSRS) employees

3. FICA - 6.20 percent for FERS employees only;

NOTE: The travel regulations provide for the payment of a relocation income tax (RIT) allowance, to reimburse eligible employees for substantially all of the additional Federal, State, and Local income taxes incurred as a result of the above additional income. See the following pages for an explanation of the RIT allowance and the Withholding Tax Allowance (WTA), which is an advance of the RIT allowance.

12. WITHHOLDING TAX ALLOWANCE (WTA)

WTA is an allowance that is offered to employees, and if elected, it is computed and paid on each claim that has taxable entitlements (and is itself a taxable entitlement). It is treated as an advance against the RIT allowance (explained on the following page), and is subtracted from any RIT allowance computed in the following year. If WTA is elected (and WTA entitlement is issued), it becomes mandatory to file a RIT allowance within 120 days of the following calendar year. If the employee declines to have WTA paid on each claim, the entire tax entitlement will be paid in one lump sum on the RIT allowance voucher.

WTA may be elected and computed at a rate of 38.8889 percent or 17.6471 percent. Rate selection should be made by the employee based on the following: a) If you anticipate your federal tax withholding rate to be 28 percent or greater, you may want to elect WTA at 38.8889 percent. b) If you expect your federal tax withholding rate to be less than 28 percent, you may want to elect WTA at 17.6471 percent to avoid possible overpayment of WTA. When a RIT allowance voucher is filed the following calendar year, the entire amount of any excess WTA will have to be repaid.

Your local finance office can answer any questions you may have.

13. DESTINATION SERVICES

All Air Force personnel are eligible to receive destination services when relocating, including home finding assistance, including rental assistance and mortgage counseling. To request these services call 1-800-523-3267 and ask for a destination services counselor. These services are provided at no cost to the employee or to the government. Employees should avail themselves of this service before taking a house-hunting trip. Information on these services can be located in the Department of Defense National Relocation Program (DNRP) Employee Relocation Handbook (Section 5 of handbook is the only portion of the handbook which applies to your situation). Locate the DNRP Handbook at the Website http://www.nab.usace.army.mil/PDF/handbook.pdf.

The following Air Force Civilian Personnel are eligible to use the Relocation Services Contract Home Sale Program: Career Program selectees to GS-12 and above jobs, Senior Executive Service, and group moves when approved by HQ USAF/DPRCE. At the direction of the Sec of Defense, all DOD relocation services have been consolidated into one DOD-wide program with the Army Corps of Engineers, Baltimore district, as the Executive Agent and administrator. The following relocation services and options are available within the guidelines of the contract: relocation information counseling, guaranteed home sale, marketing assistance, property management, and destination assistance.

14. EXCUSED ABSENCE

CPFs were previously directed to use AFR 40-630 until Air Force issued an AFI to replace, HQ USAF/DPCE letter dated 12 Mar 98. AFI36-815 has been completed and the excerpt from this instruction follows. Be advised that there are other instances that may apply to you, so you may have to review the regulation in these cases.

“Section 8B--Absences Relating to Travel

8.13. Absences in Connection with Travel.

8.13.1. Permanent Duty Travel. An employee with permanent change of duty station (PCS) orders may be granted excused absence to make personal arrangements and transact personal business directly related to the permanent change in duty station, provided that such business or arrangements cannot be transacted outside regular working hours. This includes such things as closing and opening personal bank accounts, or obtaining a driver's license and auto tags. This provision does not cover time involved in complying with PCS requirements such as obtaining passport and vaccinations, adhering to government housing authority requirements, or being present for packing and receiving of household goods. Such tasks required by the PCS are considered to be official duties. For an assignment to or return from overseas employment, official duties further include time spent to deliver or reclaim privately owned vehicle (POV) to or from the port facility, obtain required physical examination, vaccination and inoculation, or passport, or to comply with other special requirements imposed because of the overseas assignment, including absence to obtain travel orders. An employee required to report to another activity to comply with overseas processing requirements is not charged leave for any absence necessary to make the trip. Excused absence or official duty time only applies to the employee for whom PCS orders has been authorized and not to any civilian employees who may be listed on the orders as dependents.

8.13.2. When extensive permanent change of duty travel outside of regularly scheduled hours of duty is required, employees are authorized to be absent from work without charge to leave or loss of pay for a reasonable time to recuperate from fatigue or loss of sleep. In determining "reasonable time" the supervisor considers the adverse effect on work performance, health, or well-being, and any safety hazard which might result from working while fatigued. Normally, this should not exceed 4 hours. When the total elapsed travel time exceeds 20 consecutive hours, as in the case of travel between the continental United States and either Pacific or European bases, up to 8 hours of duty time may be excused for recuperation.

8.13.3. Privately owned Conveyance. When a privately owned conveyance is authorized or approved for permanent duty travel, except for renewal agreement travel, travel time for salary payment purposes is computed on the basis of 350 miles a calendar day. Any time in excess of the computed number of days which falls within the employee's regularly scheduled basic workweek is charged to leave. No charge is made to leave if an employee arrives at the new duty station before the reporting date, computed on the basis of 350 miles of travel a calendar day.

8.13.4. Temporary Duty Travel. When privately owned conveyance is authorized or approved as being advantageous to the government for temporary duty travel, the employee is considered in travel status, without charge to leave, during the actual time required for official travel. In computing the actual time required, any excess time required because of a delay en route or circuitous routing specifically determined to be for the employee's convenience is deducted from the total elapsed time and the employee is required to take leave."

15. TRAVEL TIME

The employee is required to travel on the **Gaining Activities** time as the gaining activity is funding the move (by traveling on their time, the gaining activity can control leave en route). In a PPP/RIF situation, where the losing activity is paying for the PCS, the employee travels on the **losing** activities time.

INTERNET ADDRESSES FOR TRAVEL INFORMATION

1. http://www.dtic.mil/perdiem/ - Non CONUS Per Diem Rates & Joint Travel Regulation (JTR), Volume II, Department of Defense (DoD) Civilian Personnel

2. http://www.mtmc.army.mil - Car Rental Program

3. http://www.kc.gsa.gov - General Services Administration Household Goods Program (CHAMP)

4. http://www.govexec.com/travel - Federal Travel Source Book

5. http://www.gsa.gov - General Services Administration (GSA) page address for general information, GSA publications, per diem rates, FAR, etc.

6. http://www.nab.usace.army.mil/PDF/handbook.pdf - DoD National Relocation Program Handbook (must have Adobe Acrobat to launch)

7. http://www.policyworks.gov/ftr - Federal Travel Regulations

8. http://www.gao.gov - General Accounting Office

9. http://www.access.gpo.gov/su_docs - Government Printing Office (Federal Register Documents)

10. http://www.state.gov/www/perdiems/allowances_index.html - Overseas allowances