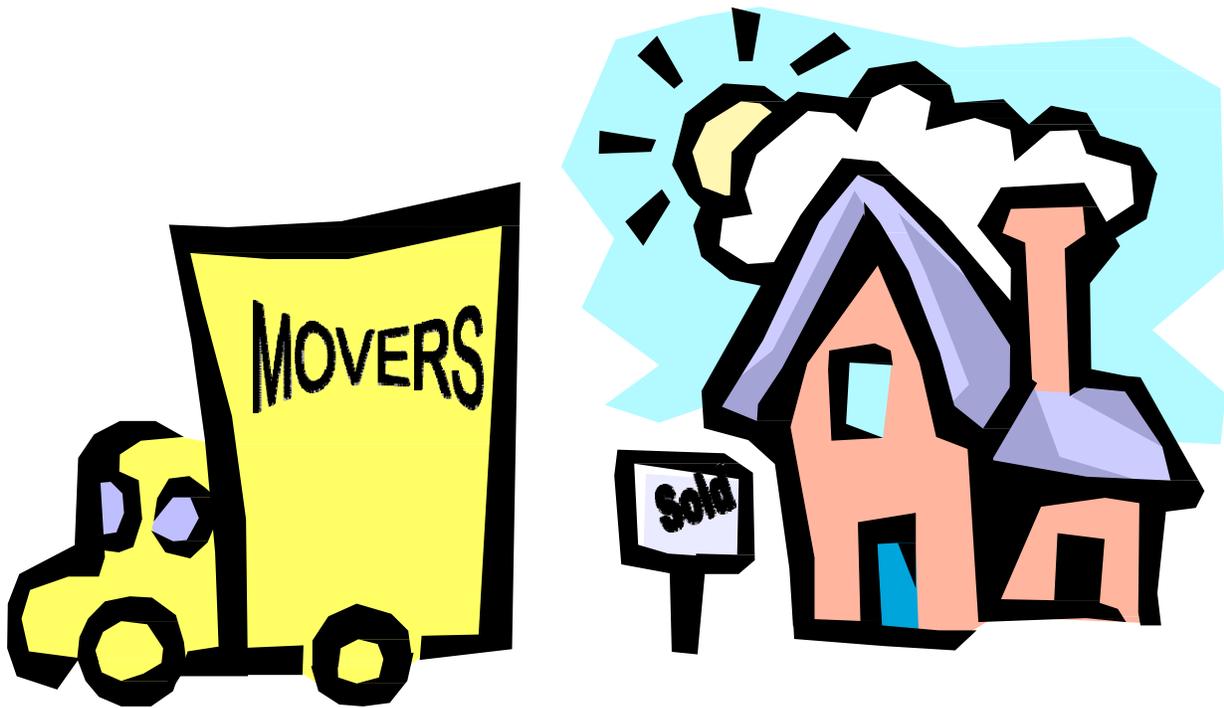


U.S. Department of
Homeland Security

United States
Coast Guard



Civilian PCS Handbook



Transfer Post

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Chapter 1

Overview

Introduction

This handbook was prepared to make relocation easier for you. It discusses, in simple terms, your benefits and allowances and the rules that you must follow. This cannot possibly cover all of the details or questions that may arise in each individual case, but it will help you to understand civilian Permanent Change of Station (PCS) entitlements, the proper filing procedures, the forms you will need to complete your claims, and who to contact for assistance.

This handbook was designed to supplement, not replace, the Federal Travel Regulation (FTR). To apply this handbook to your move, you should be aware of three important definitions:

- The term “Continental United States” (CONUS), refers to the 48 continuous states and the District of Columbia.
 - The term “Outside the Continental United States” (OCONUS), for the purposes of this handbook only, refers to the following non-foreign areas: Alaska, Guam, Hawaii, Pacific Islands, Puerto Rico, American Samoa, and the U.S. Virgin Islands.
 - The terms “family members” and “immediate family” refer to any of the following members of your household at the time you report to your new official station:
 - Spouse.
 - Children (to include stepchildren; adopted children; grandchildren, legal minor wards, or other dependent children under you or your spouse’s legal guardianship) of you or your spouse that meet one of the following two conditions:
 - Under the age of 21 and unmarried.
 - Physically or mentally incapable of self-support, regardless of age.
-

Travel Orders and Amendments

- Civilian PCS orders and amendments are issued by the Office of Civilian Personnel Human Recourses Operations Division, Washington, DC.
- Civilian PCS claims are processed at Pay & Personnel Center (PPC), Topeka, KS.
 - For questions regarding your PCS claim for any of the entitlements listed below please contact PPC Topeka by visiting <http://www.uscg.mil/ppc/ccb/> or by phone at **(785) 339 – 2200**.
 - Advances.
 - House Hunting.
 - En Route Travel.
 - Temporary Quarters Subsistence Expense (TQSE).
 - Real Estate Purchase.
 - Real Estate Sale.
 - Miscellaneous Expense (MEA).
 - Personally Procured (PPM) Household Goods Move.
 - Relocation Income Tax Allowance (RIT).
- Privately Owned Vehicle (POV) moves and Government Bill of Lading (GBL) moves are processed by the military installation responsible for your specific area.

Rules and Regulations

There are many complex rules, regulations, statues, and other official documents which govern PCS travel. Coast Guard Civilian PCS entitlements are governed by the Federal Travel Regulations (FTR). The Civilian Law Manual and GSA Board of Contract Appeals Decisions are additional references used when clarification of PCS entitlements is needed.

Time Limitations

All travel and transportation of the employee, their dependents, and their household goods allowed under these regulations shall be accomplished as soon as possible. Travel and transportation shall not exceed 1 year from the official date of orders; however, orders may be extended not to exceed 1 additional year (2 year total maximum) for completion of residence transactions.

Reimbursement Limitation

All transportation tickets should be purchased at and will be reimbursed at the government rate. Employees should contact SATO to obtain their transportation tickets.

**Steps in the
Relocation Process**

Step	Action
1	Employee is selected for the job and receives relocation package from Headquarters.
2	Employee completes and returns relocation questionnaire and government service agreement to Headquarters.
3	Headquarters office prepares and sends PCS travel orders to employee and advises employee of Coast Guard Civilian PCS Travel Office, specific military installation, and Government Bill of Lading (GBL).
4	Employee contacts PPC Coast Guard Civilian PCS travel personnel, to request a copy of the Civilian PCS Handbook for Transfer Employees.
5	Employee contacts the specific military installation to arrange for GBL shipment of household goods, if applicable.
6	Employee completes travel; requesting advances (when applicable) and submits travel claims within set timeframes.
7	Employee completes a RIT claim for each tax year they receive taxable relocation funds.

Payment Method

All travel advances and payments must be made by electronic funds transfer (EFT); check payments are no longer authorized. All travel advances and payments must be electronically deposited to the same account used for the salary EFT. The employee must submit a separate direct deposit form for his/her travel EFT, in addition to the form submitted for his/her salary EFT. If an employee travels more than 12 times annually he/she may submit a request for a separate EFT account. The written request should be sent to FINCEN (OPQ) via unit, along with form FMS 2231, Direct Deposit Fast Start, to fax (757) 523-6900.

The employee must establish an EFT account for travel payments or request a waiver to continue receiving checks. Employees who do not currently receive their salary via EFT are required to receive travel payments EFT unless they receive a waiver. Waiver requests must be made certifying in writing (and signed by the individual) to COMDT (G-CFP), at fax (202) 267-4272, via the employee's command, stating that, "check payment" is requested for all travel payments since the individual does not have an account with a financial institution."

Taxes and Retirement

PCS travel entitlements are considered additional gross income in accordance with 26 USC § 82 and are thus taxable. These entitlements are taxed at a flat rate of 25%.

In addition, retirement is deducted as follows:

<u>Retirement System</u>	<u>Deduction(s)</u>
CSRS	Medicare 1.45%
FERS and CSRS Offset	Medicare 1.45 % and FICA 6.2%

All taxable PCS entitlements received are captured and reported on an additional W-2 provided by FINCEN and are considered earned income.

Travel Voucher or Sub Voucher (DD Form 1351-2)

All civilian PCS travel claims (with the exception of an advance request) require a Travel Voucher or Sub Voucher (DD Form 1351-2). All claims require the employee's signature for processing. Claims are processed and reimbursement approved or denied by PPC Civilian PCS Travel. Many entitlements can be combined on the same claim form by simply listing the type of claim under reimbursable expenses (block 18) and submitting the appropriate worksheet(s).

**When and Where
Should I File My
Claims?**

All claims should be submitted within 3 workdays of completing **each segment** of the PCS move.

All claims will be processed by PPC and are submitted to:

PPC Civilian PCS TVL
444 SE Quincy Street
Topeka, KS 66683-3591
Attn: Civilian PCS Claims Examiner

Please submit only **one unfolded** copy of the claim packet to include signed DD Form 1351-2 (s), all other relevant itemization forms, and all relevant receipts for single expenses over \$75.00.

**Employee's
Obligation**

As a traveler making a move the employee should exercise the same care in incurring expenses and accomplishing a mission that a prudent person would exercise if they were traveling on personal funds. Excess costs, circuitous routes, delays or luxury accommodations unnecessary or unjustified in the performance of a mission are not considered acceptable. Employees will be responsible for excess costs and any additional expenses incurred for personal preference or convenience.

**Customer Service
Telephone Lines**

Questions regarding civilian PCS receipt and status of claims processed by PPC should be referred to PPC Civilian PCS travel personnel by:

Calling PPC's Customer Service line **(785) 339 – 2200** or by submission of a Customer Care ticket by following the link <http://www.uscg.mil/ppc/ccb> or by email CustomerCare@uscg.mil

Employees may also check TPAX to obtain a copy of the Travel Voucher Summary for claims and entitlements paid. **Do NOT try to file your PCS claim by using TPAX, PCS claims cannot be processed in TPAX at this time.**

To receive travel claim payment information, employees can call the FINCEN automated Customer Service Line **(1-800-564-5504)**, enter their social security number, and obtain information for up to the last five claims paid within the last six months.

Chapter 2

Entitlement Overview

Definition

A transferred employee is an employee who transfers from one official station to another. This may also include employees separated as a result of reduction in force or transfer of functions who are re-employed within one year after such separation.

Reimbursable Items

The following list details what the employee and their dependents are entitled to for their PCS move:

- Transportation for the employee and dependents.
- An allowance for the employee's lodging, meals, and incidental expenses while traveling to their new official station.
- An allowance for the dependents' lodging, meals, and incidental expenses while traveling to their new official station.
- Transportation and temporary storage of the employee and dependent's household goods.
- A payment to offset miscellaneous moving expenses.
- An allowance to cover a portion of the taxes incurred as a result of the move (i.e., Relocation Income Tax Allowance).
- Reimbursement of certain expenses associated with selling a house.
- Reimbursement of certain expenses associated with settling an unexpired lease.
- Reimbursement of certain expenses associated with the purchase of a new house.
- Extended storage of your household goods.
- Transportation of a mobile home or boat used as a primary residence, in lieu of transportation of household goods.

The following list details what the employee and their dependents may be entitled to for their PCS move:

- Shipment of a privately owned vehicle.
 - House hunting trip, including transportation, lodging, meals, and incidental expenses for the member and spouse only within CONUS.
 - An allowance to cover lodging, meals, and incidental expenses incurred by the member and dependents prior to securing a permanent residence at the new official station.
-

Chapter 3

Advances

Rules and Regulations

Upon the receipt of PCS orders, employees may be advanced funds for use while traveling and for certain expenses which they may incur incident of their moved based on prospective entitlement to reimbursement for those expenses after they are incurred.

Funds may be advanced for the following approved PCS travel entitlements:

- En Route Transportation for the employee and dependents.
- En Route Per Diem for the employee and dependents.
- Temporary Quarters Subsistence Expense (for “Actual Expense” method).
- House Hunting Transportation for the employee and spouse in CONUS.
- House Hunting Per Diem for the employee and spouse in CONUS.
- Transportation of a Mobile Home.
- Transportation of Personal Automobile (Alaska, Hawaii, or overseas).

Funds may not be advanced for the following PCS entitlements:

- Miscellaneous Expenses (MEA).
- Fixed Rate/Lump Sum Temporary Quarters Subsistence Expense.
- Real Estate Transactions.

All advances will be processed and issued by the PPC PCS Travel Office.

How to Request Advances

Complete and fax the following to the Civilian PCS Travel Desk, PPC (785) 339 – 3777:

- CG–1038 Coast Guard Civilian PCS Advance request.
- Copy of your PCS orders.
- Estimated amounts for expected expenses of airfare or ferry expenses.

Direct deposit information must be filled out (in addition to the employee’s normal pay account) by visiting the following web address:

https://www.fincen.uscg.mil/secure/enrollment_form.htm

Liquidation of Advances

A travel claim must be submitted within 3 workdays of completion of each segment of the PCS move for which an advance was given.

If settlement of the advance is not made within 45 days of the receipt, indebtedness in the amount of the advance will be referred for collection from the employee's pay account. Submission of a travel voucher is required, even though the amount of expenses equals or exceeds the advance.

Checklist for Advances

Checklist	Yes	No
Have you completed the geographic information on the form?		
Have you clearly marked which of the advance entitlements you are requesting?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed your advance request (CG Form 1038)?		

Chapter 4

House Hunting Trip

Rules and Regulations

In order to find a permanent residence at the new official station, the employee and/or spouse may be authorized to take one house hunting trip in advance of the actual move. The maximum duration of the HHT, including travel time, may not exceed 10 calendar days. The total number of days used for the HHT will be deducted from the number of days authorized for temporary quarters (TQSE).

HHT are discretionary and must be authorized in advance on the PCS travel order. HHT may be authorized for transfers within the United States when the old and new duty stations are at least 75 miles apart.

Separate round trips may be allowed for the employee and spouse, however, reimbursement is limited not to exceed the cost of one round trip HHT for the employee and spouse traveling together.

The employee must complete their HHT prior to reporting to the new PDS. The spouse may complete their HHT any time as long as it is accomplished prior to the relocation of the family.

If a HHT is authorized, allowable expenses include:

- Round trip transportation costs.
- An allowance for lodging.
- An allowance for meals and incidental expenses.
- Local transportation.

Employees should select a mode of transportation that will maximize the time at the new official station and minimize travel time. Generally employees should use a common carrier if the duty stations are more than 350 miles apart. If an employee elects POV as the mode of transportation the current PCS mileage rate will apply to their reimbursement.

Entitlements

There is one method available for reimbursement of lodging, meals and incidental expenses incurred on the HHT:

- Actual Expense Method

Current locality rates can be found on the General Services Administration (GSA) website (www.GSA.gov/perdiem).

Actual Expense entitlements are:

Traveler	Daily Lodging Expense	Daily M&IE
Employee (or Unaccompanied Spouse)	The Standard CONUS Lodging Rate	The Standard CONUS M&IE Rate
Accompanied Spouse	.75 x the Standard CONUS Lodging Rate	.75 x the Standard CONUS M&IE Rate

Under the actual expense method, the employee will be required to itemize daily lodging when submitting their DD Form 1351-2 Travel Voucher or Sub Voucher and provide a copy of the lodging receipts.

The following is a list of HHT entitlements that are reimbursable under both methods and must be itemized on the DD Form 1351-2 Travel Voucher or Sub Voucher:

- Round trip transportation for the employee and spouse between duty stations.
 - Transportation for the employee and spouse between airport and home or airport and lodging.
 - Rental car for local HHT transportation (if specifically authorized on the PCS travel orders).
 - POV mileage, if POV is used in lieu of other methods of transportation.
 - Local mileage, if POV is specifically authorized on the PCS travel orders.
-
-

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your house hunting travel entitlements:

- §302-5.2 – What is the purpose of the house hunting trip?
 - The allowance for house hunting trip expenses is intended to facilitate and expedite the employee’s move from your old official station to your new official station and to lower the Government’s overall cost for the employee’s relocation by reducing the amount of time an employee must occupy temporary quarters. The allowance for house hunting trip expenses provides the employee and/or spouse a period of time to concentrate on finding a suitable permanent residence at the new official station and thereby expedites the employee’s relocation.
 - §302-5.14 – What transportation expenses will my agency pay?
 - (a) Your agency will authorize you to travel by any transportation mode(s) (e.g., common carrier or POV) that it determines to be advantageous to the Government. Your agency will pay for your transportation expenses by the authorized mode(s). If you travel by one or more mode(s) other than the one(s) authorized by your agency, your agency will pay your transportation expenses up to the constructive cost of transportation by the authorized mode(s). For trips of less than 250 miles, your agency will authorize travel by POV, unless there are reasons for not using a POV that are acceptable to the agency (e.g., travel is physically impaired, does not own or lease a POV, has only one POV that is used for family transportation, or the POV is not roadworthy for such a trip). POV mileage reimbursement will be in accordance with §302-4.300 of this chapter.
 - (b) Unless the agency performs a written cost comparison that demonstrates cost savings, only common carrier may be authorized for trips with a distance of 250 miles or more.
-

**Checklist for
House Hunting
Trip.**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 5

En Route Travel

Rules and Regulations

Transportation and per diem for the employee and their dependents will be provided for the most direct route from the old to new Permanent Duty Station (PDS). The Coast Guard uses Defense Table of Official Distances (DTOD) to determine distance and estimated travel time to your new official duty station. Employee's are reimbursed a per mile rate as set by General Services Administration (GSA); this rate is adjusted annually, to view current rates please visit GSA's website at www.GSA.gov/relo.

- Daily average minimum driving distance for relocation is 300 miles each calendar day.
- Reimbursement of more than one vehicle must be specifically authorized on the PCS orders.
- A daily itemized receipt must be provided for lodging and each single expense of \$75.00 or greater.

If the total travel time is less than 12 hours, no per diem will be given. If the employee fails to meet the average daily driving distance requirement, no per diem will be given for that travel day.

Entitlements

The following are En Route entitlements:

- Transportation, tolls and per diem for the employee and dependents for travel greater than 12 hours.
- Transportation and tolls only for the employee and dependents for travel less than 12 hours.

Per diem is paid to the employee and dependents based on the standard CONUS rate for travel INCONUS and the locality rate for travel OCONUS. The spouse and any dependents 12 years or older accompanying the employee will receive .75 of the employee's per diem rate. Dependents under the age of 12 years will receive .50 of the employee's per diem rate.

- Rates are set by GSA, to view the current rates go to: www.GSA.gov

As mandated in the FTR, a flat 75% of the applicable daily per diem rate will be paid for the first and last day of travel.

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your en route travel entitlements:

- §302-4.200 – What per diem rate will I receive for en route relocation travel within CONUS?
 - Your per diem for en route relocation travel between your old and new official station will be at the standard CONUS rate (see applicable FTR Per Diem Bulletins available on the Internet at <http://www.gsa.gov/perdiem>). You will be reimbursed in accordance with §§301-11.100 through 301-11.102 of this title.
 - §302-4.201 – How are my authorized en route travel days and per diem determined for relocation travel?
 - Your authorized en route travel days and per diem are determined as follows: The number of authorized travel days is the actual number of days used to complete the trip, but not to exceed an amount based on a minimum driving distance per day determined to be reasonable by your agency. The minimum driving distance shall be not less than an average of 300 miles per calendar day. An exception to the daily minimum driving distance may be made when delay is beyond control of the employee, such as when it results from acts of God or restrictions by Government officials; when the employee is physically handicapped; or for other reasons acceptable to the agency.
 - §302-4.300 – What is the POV mileage rate for PCS travel?
 - For approved/authorized PCS travel by POV, the mileage reimbursement rate is the same as the moving expenses mileage rate established by the Internal Revenue Service (IRS) for moving expense deductions. See IRS guidance available on the Internet at www.irs.gov. GSA publishes the rate for mileage reimbursement in an FTR Bulletin on an intermittent basis. You may find the FTR Bulletins at www.gsa.gov/relo.
 - §302-4.400 – Will I be required to drive a minimum distance per day?
 - Yes, your agency may establish a reasonable minimum driving distance that may be more than, but not less than an average of 300 miles per calendar day.
-

Checklist for En Route

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 6

Temporary Quarters and Subsistence Expense

Rules and Regulations

Temporary quarters refers to any lodging obtained from private parties (e.g., friends, family) or commercial sources (e.g., hotel, temporary housing) that the employee and dependents temporarily occupy at either of the following locations:

- The old official station, before beginning travel to the new official station.
- The new official station, until moving into a new permanent residence.

TQSE is discretionary and must be authorized in advance on the PCS travel order. The distance between the new PDS and the old residence must be 50 miles greater than the distance between the old PDS and old residence.

TQSE may be occupied at the old PDS, new PDS, or alternate site if justified circumstance unique to the individual situation. TQSE can be used at more than one location by the employee or some of their dependents but the TQSE time period for the entire family shall run concurrently.

Receipt of delivery of HHG automatically stops the TQSE entitlement.

Entitlements

There are two methods of reimbursement for TQSE:

- Fixed Rate/Lump Sum TQSE.
- Actual Rate TQSE.

Fixed Rate/Lump Sum entitlements are:

- A fixed amount up to 30 days, no receipts or documentation is required, and no extensions will be allowed. Employees are reimbursed .75 times the locality per diem rate wherever TQSE will be occupied. Each dependent occupying TQSE will be reimbursed .25 times the same per diem rate.

Actual Rate entitlements are:

- A payment of the actual expenses up to 60 days provided the expenses are reasonable and do not exceed the maximum allowable amount set by the Federal Travel Regulations. A daily itemization sheet must be submitted for reimbursement of TQSE. Receipts are required for lodging, professional dry cleaning, and any single expense of \$75.00 or more. Reimbursement is established and applied in blocks of 30 day segments, not on an individual basis.
- Maximum daily reimbursement within the continental United States is set at the standard CONUS rate. Maximum daily rate outside the continental United States is the locality per diem rate. The maximum reimbursement is reduced after completion of the first 30 day period.
- The first 30 day period reimbursement is as follows:

Employee	Applicable per diem rate.
Dependents over 12 years	.75 x applicable per diem rate.
Dependents under 12 years	.50 x applicable per diem rate.

- Consecutive 30 day periods of reimbursement are as follows:

Employee	.75 x applicable per diem rate.
Dependents over 12 years	.50 x applicable per diem rate.
Dependents under 12 years	.40 x applicable per diem rate.

Allowable reimbursable expenses are lodging, meals (commercial or groceries), fees, tips, laundry, pressing, and dry cleaning. Local transportation costs during occupancy of TQSE are not reimbursable.

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your temporary quarters
Subsistence expense entitlements:

- §302-6.2 – What are “temporary quarters?”
 - The term “temporary quarters” refers to lodging obtained for the purpose of temporary occupancy from a private or commercial source.
 - §302-6.10 – May my immediate family and I occupy temporary quarters at different locations?
 - Yes. For example, if you must vacate your home at the old official station and report to the new official station and your family remains behind until the end of the school year, you may need to occupy temporary quarters at the new official station while your family occupies temporary quarters at the old official station.
 - §302-6.104 – How long may I be authorized to claim actual TQSE reimbursement?
 - Your agency may authorize you to claim actual TQSE in increments of 30-days or less, not to exceed 60 consecutive days. However, if your agency determines that there is a compelling reason for you to continue occupying temporary quarters after 60 consecutive days, it may authorize an extension of up to 60 additional consecutive days. Under no circumstances may you be authorized reimbursement for actual TQSE for more than a total of 120 consecutive days.
 - §302-6.200 – What am I paid under the TQSE lump sum payment method?
 - If your agency offers, and you select the lump sum TQSE payment, you are paid a lump sum for each day authorized up to 30 days. The maximum number of days that may be used for TQSE lump sum calculation is 30; no extensions are allowed under the lump sum payment.
-

**Checklist for
Temporary
Quarters
Subsistence
Expense**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 7

Miscellaneous Expenses Allowance

Rules and Regulations

Miscellaneous Expense Allowance (MEA) is authorized to help offset the various unavoidable costs associated with moving out of the residence at the employee's old duty station and into a new residence at the employee's new duty station.

The employee can opt to request the flat miscellaneous reimbursement or itemize and receive up to two week's of their basic pay rate (one week for unaccompanied employees) not to exceed the equivalent of a GS-13, step 10. If an employee opts to itemize, they must provide a list of each expense and a receipt for each itemized expenses even if the individual cost is less than \$75.00.

Entitlements

The following is the entitlement for MEA:

	<u>Accompanied</u>	<u>Unaccompanied</u>
Fixed Rate/Lump Sum	\$1300.00	\$650.00
Itemized Rate	Up to 2 weeks of basic pay rate.	Up to 1 week of basic pay rate.

Examples of Allowable Expenses

The following is a list of examples of allowable expenses:

- Fees for disconnecting and connecting appliances and equipment (including television antenna systems) or for converting them for operation.
 - Cutting/fitting old rugs/draperies to new residence (purchase or fitting of new items is not included).
 - Re-tune piano and balance.
 - Set up grandfather clock.
 - Lost utility fees or deposits.
 - Forfeiture losses on non-transferable medical, dental or food locker contracts.
 - Cost of vehicle registration, driver's licenses, and state use tax.
 - Installation and certification of pollution-control device on automobiles required for California vehicle registration.
 - Various preparation costs in mobile home shipments.
 - Apartment locator fees only in New York City.
 - Pet licensing fees.
-

**Examples of
Expenses that are
NOT Allowable**

The following is a list of examples of expenses that are **not** allowable:

- Losses incurred in residence transactions.
 - Structural modifications to residence.
 - Non-refundable pet deposits.
 - Pet kennel charges.
 - Cost relating to newly acquired items.
-

**Federal Travel
Regulations
References**

Below is a section of the FTR that is relevant to your miscellaneous expense allowance entitlement:

- §302-16.2 – What is the purpose of the miscellaneous expenses allowance (MEA)?
 - The miscellaneous expense allowance (MEA) is intended to help defray some of the costs incurred due to relocating.

**Checklist for
Miscellaneous
Expense
Allowance**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 8

Household Goods Shipment and Storage

Rules and Regulations

The maximum weight of household goods (HHG) that can be transported or stored at the government's expense is limited to 18,000 pounds net weight.

Books and professional papers that cause shipments to exceed 18,000 pounds may be shipped as administrative weight if authorized (in advance) and paid by the gaining agency. This expense is **not** payable under the PCS order.

Employees moving within the continental United States can choose to move their HHG by Government Bill of Lading (GBL), Personally Procured Move (PPM), or a combination of both. Reimbursement of HHG shipment is limited not to exceed the cost of the GBL no matter what method is chosen.

HHG of employees moving outside of the continental United States must be moved under the GBL method.

Government Bill of Lading (GBL)

- The government assumes responsibility for awarding contracts and for other negotiations with carriers. The property is shipped on a government bill of lading and the government audits and pays transportation vouchers directly to the carriers.
- The government assists the employee with loss or damage claims.
- The employee contacts the local transportation office to request shipment of HHG per PCS travel orders.

Questions regarding the Government Bill of Lading method should be referred to the military installation responsible for your area.

**Personally
Procured Move
(PPM)**

- The employee assumes the responsibility for all arrangements, payments, and submission or litigation of any loss or damage claims.
- The employee makes personal arrangements with either a commercial carrier or moves themselves with the use of a rental truck or trailer.

Reimbursement made directly to the employee, not to exceed the cost of a GBL move. The amount that the employee is paid for transportation and related services are based on the actual expenses incurred.

In order to receive payment for a PPM the employee must provide the following:

- Weight certificates showing the gross weight (weight of the vehicle and HHG).
- Weight certificates showing the tare weight (weight of the vehicle alone).
- Rental truck and/or trailer receipts.
- Government Bill of Lading (if applicable).

Questions regarding a PPM claim should be referred to the Civilian PCS travel desk, PPC, (785) 339 – 2200.

**Federal Travel
Regulations
References**

Below is a section of the FTR that is relevant to your HHG shipment entitlement:

- §302-7.2 – What is the maximum weight of household goods that may be transported or stored at Government expense?
 - (a) The maximum weight allowance of household goods that may be shipped or stored at Government expense is 18,000 pounds net weight. For uncrated or van line shipments, a 2,000 pound allowance is added to the 18,000 pounds net weight allowance to cover packing materials for the shipment. In no case may the shipment weigh over 20,000 gross pounds (the 18,000 pounds net weight of uncrated household goods plus the 2,000 pound allowance for packing materials). The relocating employee is responsible for reimbursing the Government for all costs incurred if the shipment is overweight. For determining the weight of crated shipments, containerized shipments, and constructive weight for other types of household good shipments, please see the chart in §302-7.13.
-

**Checklist for PPM
Shipment**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage? In block 18 have you listed PPM HHG move?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging, rental truck or trailer, and any single expense of \$75.00 or greater? In addition have you enclosed copies of gross weight tickets, tare weight tickets, and GBL (if applicable)?		

**Temporary
Storage of
Household Goods**

Temporary storage of HHG is initially authorized for up to 60 days and may be extended, with appropriate justification, not to exceed 150 days total. The employee must submit an extension request in writing to the Personnel Office, Washington, DC. When HHG are moved under a GBL, the federal transportation office will arrange for the first 60 days of temporary storage of HHG. Employees opting to complete a PPM are responsible for arranging HHG storage and submit a claim for reimbursement to the PPC civilian PCS travel office.

**Non-temporary
Storage of
Household Goods
INCONUS**

Non-temporary storage of HHG belonging to a transfer employee assigned to an official station at an isolated location in the United States shall be allowed only when:

- The employee's isolated official station leaves no alternative except to live where they are unable to use their HHG. The quarters they are required to occupy will not accommodate their HHG, or residence quarters which would accommodate their HHG are not available within a reasonable daily commuting distance of the official station.
 - Initial approval, usually for one year, is extended as necessary in accordance with length of assignment at the isolated station.
-

**Non-temporary
Storage of
Household Goods
OUTCOUNUS**

Non-temporary storage of HHG can be authorized for a transfer employee assigned at an official station outside of the continental United States for the length of the assignment plus one month when:

- The official station is one to which they are not authorized to take, or at which they are unable to use, the HHG; or
 - The storage is authorized in the public interest; or
 - The estimated cost of storage would be less than the cost of round-trip transportation (including temporary storage) of the HHG to the new official station.
-

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your HHG storage entitlements:

- §302-7.9 – What are the time limits for temporary storage of authorized HHG shipments?
 - (a) For CONUS to CONUS shipments. The initial period of temporary storage at Government expense may not exceed 60 days. You may request additional time, up to a maximum of 90 days, and you must make such a request prior to the expiration of the original 60 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage at Government expense for OCNUS to CONUS shipments exceed a total of 150 days.
 - (b) For shipments that include an OCONUS origin or destination. The initial period of temporary storage at Government expense may not exceed 90 days. You may request additional time, up to a maximum of 90 days, and you must make such a request prior to the expiration of the original 90 days. This extension must be approved by the agency official designated for such requests. Under no circumstances may temporary storage for shipments at Government expense that include an OCONUS origin or destination exceed a total of 180 days.
- §302-7.10 – What are the reasons that would justify the additional storage beyond the initial 60 days CONUS and 90 days OCONUS limits?
 - Reasons for justifying temporary storage beyond the initial limit include, but are not limited to:
 - (a) An intervening temporary duty or long-term training assignment;
 - (b) Non-availability of suitable housing;
 - (c) Completion of residence under construction;
 - (d) Serious illness of employee or illness or death of a dependent; or
 - (e) Strikes, acts of God, or other circumstances beyond the control of the employee.
 -

**Movement of
Mobile Home or
Boat**

- A mobile home is defined as any type of house trailer or mobile dwelling constructed for use as a residence and designated to be moved over land, either by self-propulsion or towing. This includes a boat, when used as the employee's primary residence. A certification that the mobile home or boat is the employee's primary residence is required.
- Shipment of a mobile home is authorized in lieu of shipment of HHG within CONUS, within Alaska, and between Alaska and CONUS via Canada.
- The FTR authorizes the following options for transporting mobile homes or boats: over water transportation, commercial carrier, government bill of lading, private means, and mixed method.
- Over water shipment is allowed if the point of origin is within CONUS or Alaska and the destination point is either within CONUS or Alaska.
- Reimbursement is specific and limited; employees often incur out-of-pocket expense(s). Employees should seek thorough explanation and advice from a federal transportation office.

**Shipment of a
Privately Owned
Vehicle (POV)**

- Shipment of a POV is authorized for most overseas relocations and is arranged through the federal transportation office.
 - CONUS shipments of a POV are mostly limited to disabled employees with no immediate family to drive them. Employees can opt to ship their vehicle or place themselves and their vehicle on a train within CONUS, but reimbursement is limited to the maximum entitlement to drive their POV to the new PDS.
 - Each vehicle must be approved by the Coast Guard as appropriate for use in the area of the overseas station and the vehicle must be primarily for use as personal transportation contribution to the employee's effectiveness on the job.
-

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your mobile home or boat in lieu HHG shipment entitlement:

- §302-10.1 – May I be reimbursed for transporting my mobile home instead of an HHG shipment?
 - Yes, if you are eligible for the transportation of household goods, you will be reimbursed for transporting a mobile home instead of an household goods shipment, not to exceed what the Government would incur for the transportation of your household goods and 90-days temporary storage.
 - §301-10.3 – What is the maximum amount my agency may authorize me to receive for transporting a mobile home?
 - The maximum amount your agency may authorize you to receive for transporting a mobile home shall not exceed the cost of transporting 18,000 pounds of household goods and 90 days of temporary storage.
-

Scheduling the Packers

A successful household goods move is not a matter of chance. It is a result of planning and hard work of all involved – the employee, the federal transportation office, and the contracted carriers.

You may ship HHG anytime after the receipt of PCS orders. The earlier you call or visit the federal transportation office, the greater chance of moving on the date you desire.

Any government transportation office (Coast Guard, Army, Air Force, Navy, or Marine Corps) may arrange your move, per authorization given on your travel orders. Your origin transportation office is your first point of contact if questions or problems about the movement of HHG arise prior to shipment.

Be Prepared

For a GBL move your transportation office will make all arrangements necessary to schedule packing and pickup of your HHG. Be prepared when you go to the transportation office and have:

- Six copies of your travel orders (and amendments)
- An idea of when you want to move. Be as flexible as possible. You will be asked to select a packing and pickup date.
- The date you plan to arrive at your new duty station.
- An idea of types of shipments you expect to make (unaccompanied/accompanied, professional, storage) and estimated weight of each.
- A list of large or unusual items (piano, pool table, china cabinet, wall unit, satellite dish, hot tub, boat, etc.).

If you are unable to visit the transportation office, you may appoint your spouse or an agent to act on your behalf. A letter of authorization signed by you or a power of attorney is required.

What You May Ship as Household Goods

You may ship all personal property associated with the home and all personal effects belonging to you and your dependents on receipt of your PCS orders. Also included are spare parts for a privately owned vehicle (extra tires, wheels, tire chains, tools etc.) and a pickup tailgate when removed to install a camper. Snowmobiles, motorcycles, mopeds, golf carts, and designated boats. The definition of a designated boat includes, but is not limited to, canoes, skiffs, sailboards, light rowboats, kayaks, and dinghies or sculls. Boats fourteen feet or less without a trailer may be shipped in your household goods. Boats in excess of fourteen feet or any boat with a trailer must be shipped separately, which, in most cases, will result in excess costs to you. Your federal transportation office will provide counseling on shipment options, regulations, and procedures. For information regarding shipment of a mobile home or POV, please contact your transportation office.

Valuable Tips

- Have expensive and valuable items (artwork, collectibles, heirlooms, etc.) appraised. The government will not pay for the appraisals, but consider this part of your investment in the event of loss or damage.
 - Use a video camera and take close-up pictures to record the condition of your furniture and to show what your expensive and valuable items look like.
 - Don't ship small, extremely valuable items such as stocks, bonds, jewelry, coin collections, and items of sentimental value such as photo albums. Pack them in your suitcase and hand carry them, as well as your purchase receipts, pictures, and appraisals.
 - Thoroughly research additional insurance options available for total protection of your personal property against damage or loss.
 - Bear in mind that if you waive unpacking; the carrier is not required to return later to unpack or remove the empty cartons, packing material, and other debris.
 - If at any time you decide to assist the carrier – help load/unload the truck – you may relieve the carrier of all damage liability.
-

Employee's Responsibilities

At Origin:

- Keep your transportation office informed of any change in your travel orders or other changes, such as a contact telephone number.
 - Begin preparation for your move as soon as possible, thirty days in advance is not too early. Remove personal property from an attic, crawl space, or similar storage areas within the residence. Disconnect computers, televisions, stereos, etc. Empty, defrost, and thoroughly wash the insides of your refrigerator and/or freezer. To keep mildew at a minimum during transit and storage, these appliances need at least two days to dry out. Leave doors open after cleaning. Dismantle outdoor play equipment and outdoor structures (utility sheds, playhouses, swing or gym sets, etc.). Drain all gasoline, oil and water, and remove battery from power-driven equipment (motorcycle, moped, lawn mowers, etc.). Remove all old carrier markings and stickers from furniture and boxes.
 - Have your property separated by shipment and distinctly marked (unaccompanied, baggage, storage, professional, or not to be packed).
 - Do not leave cash, jewelry, airline tickets, passports, etc. unattended on packing and pickup day. Lock them in your car or leave them at a friend's house until your shipment has been picked up.
 - Monitor the wrapping and packing of your items. Make sure everything is wrapped individually and adequately. Do not allow your property to be taken to the warehouse to be packed without first consulting the transportation office.
 - Ensure each carton and loose items have an inventory tag correctly identifying the contents. Carefully read the inventory prepared by the carrier's personnel before you sign it. Make sure descriptions of major items are complete (make, model, serial number, etc.). Pay close attention to the packing symbols identifying pre-existing damage. The symbols are explained in the top right-hand corner of the inventory. For example, "BR 2-4-5-3" means broken, bottom front left corner. If you disagree with the inventory, tell the carrier's representative and write down why you disagree at the bottom of the inventory in the space marked for exceptions.
 - As a gesture of your appreciation, you may choose to provide beverages, lunch, etc. for your movers, but it is not a requirement.
-

**Employee's
Responsibilities
Continued**

At Destination:

- Contact the destination office as soon as possible after your arrival and give them a contact telephone number or address.
- Check each carton or item off the inventory. List any damaged or missing items with appropriate inventory numbers on the "Joint Statement of Loss or Damage at Delivery" (DD Form 1840). Do not sign for services if the carrier did not perform them. Do not argue with the carrier. Contact the destination transportation office if problems arise.
- If you discover additional loss and/or damage after delivery, you are required to list it on the DD Form 1840R, "Notice of Loss or Damage" (the reverse side of DD Form 1840). The completed form must be delivered to the local carrier claims office no later than 70 days from date of delivery. Do not dispose of any damaged items until all authorized parties have inspected the damage or you have been instructed to do so by the federal claims office.

**Carrier's
Responsibilities**

At Origin:

- Pack and prepare all property for shipment. Identify each carton and loose item and its contents with an inventory tag. Provide a complete, accurate and legible inventory listing all items shipped and the condition of the items at the time of pickup.
- Use new, clean packing materials for linen, clothing, and bedding. Use new or like-new packing materials for all other items.
- Pack mirrors, pictures, and glass tables in specially designed cartons. Wrap and protect all finished services from marring or scratching.
- Put all nuts, bolts, and screws from an item disassembled by carrier personnel in a bag and attach the bag securely to the item.
- Protect appliances against transit damage by securing moving parts.

At Destination:

- Unpack and unwrap all cartons, boxes, crates, and loose items. Place each item or carton in the room/cabinet you indicate. Movers are not required to go into an attic, crawl space, or similar storage area for the purpose of delivering and placing personal property.
 - Assemble all furniture and equipment disassembled by the movers at origin.
-

Chapter 9

Settlement of an Unexpired Lease

Rules and Regulations

Employees are eligible for reimbursement for certain expenses associated with the settlement of an unexpired lease, if the dwelling was the member's actual residence at the time they were officially notified of the transfer, and one of the following three situations applies to the lease agreement:

- The lease is solely in the employee's name.
 - The lease is jointly in the employee's name with one or more members of their immediate family.
 - The lease is solely in the name of one or more of the employee's immediate family.
-

Entitlements

Below are the expenses that are reimbursable in conjunction with the settlement of an unexpired lease at the **old** duty station:

- Broker's fees for obtaining a sublease.
 - Charges for advertising an unexpired lease when the following conditions are met:
 - Terms of the lease provide payment of settlement expenses that cannot be avoided by sublease or other arrangement.
 - Expenses were not incurred due to failure to give timely lease termination notice after the employee had definite knowledge of their transfer.
 - Broker's fees or advertising charges are not in excess of those customarily charged for comparable services in the locality.
 - Costs specifically addressed in lease contract if the terms of the contract cannot be fulfilled.
-

**Federal Travel
Regulations
References**

Below is a section of the FTR that is relevant to your settlement of an unexpired lease entitlement:

- §302-11.7 – When are expenses for my settlement of an unexpired lease reimbursable?
 - When your unexpired lease (including month to month) is for residence quarters at your old official station, you may be reimbursed for settlement expenses for an unexpired lease, including but not limited to broker’s fees for obtaining a sublease or charges for advertising if:
 - (a) Applicable laws or the terms of the lease provide for payment of settlement expenses; or
 - (b) Such expenses cannot be avoided by sublease or another arrangement; or
 - (c) You have not contributed to the expenses by failing to give appropriate lease termination notice promptly after you have definite knowledge of your transfer; or
 - (d) The broker’s fees or advertising charges are not in excess of those customarily charged for comparable services in the locality.

**Checklist for
Unexpired Lease**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 10

Sale of a Residence

Rules and Regulations

The residence or dwelling is the location where the employee regularly commutes to and from work.

An employee is eligible for reimbursement of certain expenses associated with the sale of their home if the dwelling was their actual residence from which they commuted to work at the time they were officially notified of the transfer (or they acquired an interest in the property prior to official notification), and one of the following four situations applies to the title of the residence (or the interest in a cooperatively owned dwelling on a pro rata basis):

- The title is solely in the employee's name.
- The title is jointly in the employee's name with one or more members of their immediate family.
- The title is solely in the name of one or more of the employee's immediate family.
- The title is with an individual accommodation party (an individual who signs the employee's financing agreement, such as a mortgage, to lend their name and credit to the arrangement).

Upon an employee's written request the one-year time limitation for completion of the sale of a residence may be extended for an additional period of time not to exceed one year. **The written request must be submitted to the personnel office that issued the PCS orders no later than 30 days beyond the expiration of the one-year timeframe.**

Entitlements

In connection with the private or local realtor sale of the residence at the old official station, reimbursement shall not exceed 10 % of the actual sale price.

Below is a list of common expenses related to the sale of a residence and guidelines as to what is reimbursable and what is not:

Expense	Reimbursable
Abstract	Yes
Advertising	Yes
Application Fee (FHA and VA only)	Yes
Appraisal Fee	Yes
Assumption Fee (not in addition to origination fee)	No
Attorney's Fees for Closing (investment counseling, etc)	Yes
Attorney's Fees for Litigation	No
Broker's Commission	Yes
Construction Charges	No
Cost of Litigation	No
Credit Report	No
Escrow Agent's Fee (not escrow deposits)	Yes
Hazard Insurance	No
Inspection Fees	Yes
Interest on Loans	No
Lender's Service Fees (except as specifically listed)	No
Loan Discounts (points)	No
Loan Origination Fee (not to exceed 1%)	No
Loan Transfer Fee (in addition to assumption or origination fee)	No
Losses Due to Market Conditions	No
Mortgage Insurance	Yes
Mortgage Prepayment Penalty (not to exceed 3 months)	Yes
Notary Fees	Yes
Operating and Maintenance Costs	No
Pest Inspection Fee (but no eradication services performed)	Yes
Property Taxes	No
Recording Fees	Yes
Mortgage Title Insurance	Yes
Repair Costs	No
State/County/City Revenue Stamps	Yes
Survey	Yes
Title Insurance Binder (vice title search)	Yes
Title Insurance Option	Yes
Transfer Charges	Yes
VA Funding Fee	No

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your real estate sale entitlements:

- §302-11.1 – What is the purpose of an allowance for expenses incurred in connection with residence transactions?
 - The purpose of an allowance for expenses incurred in connection with residence transaction is to reimburse you when you transfer from an old official station to a new official station for expenses that you incur due to:
 - (a) The sale of one residence at your old official station, and/or the purchase of a residence at your new official station;
 - §302-11.5 – To be reimbursed for expenses incurred in my residence transactions, must I occupy the residence at the time I am notified of my transfer?
 - Yes, to be reimbursed for expenses incurred in your residence transactions, you must occupy the residence at the time you are notified of your transfer, unless your transfer is from a foreign area to an official station within the United States other than the one you left when you transferred out of the United States, as specified in §301-11.2(b).
 - §302-11.21 – How long do I have to submit my claim for reimbursement of expenses incurred in connection with my residence transactions?
 - Your claim for reimbursement should be submitted to your agency as soon as possible after the transaction occurred. However, the settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must occur not later than 1 year after the day you report for duty at your new official station.
 - §302-11.22 – May the 1-year time limitation be extended by my agency?
 - Yes, your agency may extend the 1-year limitation for up to one additional year for reasons beyond your control and acceptable to the agency.
 - §302-11.23 – When must I request to have my initial time period extended?
 - To have your initial time period extended, you must submit a request to your agency not later than 30 calendar days after the expiration date unless this 30-day period is specifically extended by your agency.
-

Checklist for Real Estate Sale

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 11

Purchase of a Residence

Rules and Regulations

An employee may be eligible for certain expenses related to the purchase of a home at their new duty station if the home is purchased within one calendar year of reporting to the new duty station. The total allowable reimbursement amount is limited not to exceed 5% of the purchase price of the new house and must be purchased in the employee's name or the name of one of their immediate family members to be eligible for reimbursement.

Upon an employee's written request the one-year time limitation for completion of the purchase of a residence may be extended for an additional period of time not to exceed one year. **The written request must be submitted to the personnel office that issued the PCS orders no later than 30 days beyond the expiration of the one-year timeframe.**

Entitlements

In connection with the purchase of the residence at the new official station, reimbursement shall not exceed 5 % of the actual contract price.

Below is a list of common expenses related to the sale of a residence and guidelines as to what is reimbursable and what is not:

Expense	Reimbursable
Abstract	Yes
Advertising	No
Application Fee (FHA and VA only)	Yes
Appraisal Fee	Yes
Assumption Fee (not in addition to origination fee)	Yes
Attorney's Fees for Closing (investment counseling, etc)	Yes
Attorney's Fees for Litigation	No
Broker's Commission	No
Construction Charges	No
Cost of Litigation	No
Credit Report	Yes
Escrow Agent's Fee (not escrow deposits)	Yes
Hazard Insurance	No
Inspection Fees	Yes
Interest on Loans	No
Lender's Service Fees (except as specifically listed)	No
Loan Discounts (points)	No
Loan Origination Fee (not to exceed 1%)	Yes
Loan Transfer Fee (in addition to assumption or origination fee)	Yes
Losses Due to Market Conditions	No
Mortgage Insurance	Yes
Mortgage Prepayment Penalty (not to exceed 3 months)	No
Notary Fees	Yes
Operating and Maintenance Costs	No
Pest Inspection Fee (but no eradication services preformed)	Yes
Property Taxes	No
Recording Fees	Yes
Mortgage Title Insurance	Yes
Repair Costs	No
State/County/City Revenue Stamps	Yes
Survey	Yes
Title Insurance Binder (vice title search)	Yes
Title Insurance Option	Yes
Transfer Charges	Yes
VA Funding Fee	No

**Federal Travel
Regulations
References**

Below are sections of the FTR that are relevant to your real estate purchase entitlements:

- §302-11.1 – What is the purpose of an allowance for expenses incurred in connection with residence transactions?
 - The purpose of an allowance for expenses incurred in connection with residence transaction is to reimburse you when you transfer from an old official station to a new official station for expenses that you incur due to:
 - (a) The sale of one residence at your old official station, and/or the purchase of a residence at your new official station;
 - §302-11.5 – To be reimbursed for expenses incurred in my residence transactions, must I occupy the residence at the time I am notified of my transfer?
 - Yes, to be reimbursed for expenses incurred in your residence transactions, you must occupy the residence at the time you are notified of your transfer, unless your transfer is from a foreign area to an official station within the United States other than the one you left when you transferred out of the United States, as specified in §301-11.2(b).
 - §302-11.8 – Must I sell a residence at the old official station to be eligible to purchase a residence at the new official station?
 - No, you do not have to sell the residence at your old official station to be eligible for residence purchase transactions at your new official station.
 - §302-11.21 – How long do I have to submit my claim for reimbursement of expenses incurred in connection with my residence transactions?
 - Your claim for reimbursement should be submitted to your agency as soon as possible after the transaction occurred. However, the settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must occur not later than 1 year after the day you report for duty at your new official station.
 - §302-11.22 – May the 1-year time limitation be extended by my agency?
 - Yes, your agency may extend the 1-year limitation for up to one additional year for reasons beyond your control and acceptable to the agency.
 - §302-11.23 – When must I request to have my initial time period extended?
 - To have your initial time period extended, you must submit a request to your agency not later than 30 calendar days after the expiration date unless this 30-day period is specifically extended by your agency.
-

Checklist for Real Estate Purchase

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed your itinerary including date, mode of transportation, reason for stop, and mileage?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed an itemized receipt of lodging and any single expense of \$75.00 or greater?		
Do you understand your taxation?		
Do you wish to elect the WTA option? If so, have you included the WTA election and repayment form?		

Chapter 12

PCS Tax Implications

Rules and Regulations

As discussed in this handbook, reimbursement of certain expenses is considered taxable income by the IRS. Expenses for which you may be reimbursed throughout your move and associated with the following activities are considered taxable income by the IRS:

- Taking a house hunting trip.
- Storing HHG at a storage facility for a period of more than 30 calendar days.
- Selling a residence without the assistance of a relocation services vendor.
- Staying in temporary quarters.
- Closing on a new residence.
- Incurring miscellaneous expenses associated with the move.

Any taxable reimbursements you receive within a given calendar year with respect to these activities will be included on a W-2 as wages, tips, and compensation. To help offset the additional Federal taxes owed as a result of these activities, two allowances exist. The two allowances are the Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RIT). Essentially, the WTA is an estimate of the Federal withholding taxes that will be owed, whereas the RIT is based upon the actual amount owed. Specific questions regarding personal tax liability should be addressed by a professional tax preparer.

Withholding Tax Allowance (WTA)

WTA is a tax advance available to cover the employee's Federal income tax withholding liability at the time the PCS claim is processed. The WTA is mandated at a 25% tax rate and is advanced against the employee's name and sent to the Federal Treasury to pay the Federal income tax liability on the employee's claim.

The WTA is added to the claim and the employee's W-2 as taxable income. Employees must request the WTA by completing a WTA Request and Agreement for Repayment.

All WTA's will be liquidated against the employee's RIT claim; any WTA overpayment will be due to the Coast Guard. If an employee fails to file a RIT claim within one calendar year following the year that the WTA was incurred, WTA's against that travel authorization become an indebtedness due to the Coast Guard.

Once an employee opts to receive a WTA on one PCS claim under that travel authorization, WTA will be advanced for each claim under that same travel authorization unless otherwise requested in writing by the employee.

Should I Take a WTA?

The purpose of the WTA is to provide more cash flow at the time of the PCS move by relieving the Federal tax obligation. The Federal tax obligation is 25% which, when subtracted from a PCS claim, greatly reduces the payment to the employee. The employee's Federal tax liability is based on the employee's salary range and marital income tax filing status. If the employee whose tax liability is under 25% opts to take the WTA; the Coast Guard would have overpaid the employee's Federal tax and the employee will owe money back to the Coast Guard when the RIT is processed.

Relocation Income Tax Allowance (RIT)

The RIT is calculated the year after the employee has been reimbursed for taxable moving expenses that may have included the payment of the WTA. For each calendar year in which an employee receives PCS payments, a RIT claim must be submitted the following year.

For tax purposes, the RIT is considered taxable income, and is subject to tax withholding. The total amount of RIT paid to an employee during a calendar year will be captured on a W-2.

**When Should I
File My RIT
Claim?**

RIT claims cannot be processed until the conclusion of the tax year in which taxable PCS funds were received.

Early the following calendar year, employees will receive a RIT packet from the PCS Civilian Travel Office reminding them of their RIT filing requirements complete with processing procedures and forms.

RIT claims should be submitted by late March to allow processing time and receipt of any refund in a timely manner.

**Do I Have to Wait
to File My Income
Taxes?**

Federal, state, and local income tax filing responsibilities are totally separate from the RIT process. The employee **can file** Federal, state, and local income taxes at anytime before or after the RIT process is completed but **must** include the RIT W-2 form with their personal taxes as additional income.

Federal Travel Regulations References

Below are sections of the FTR that are relevant to your Relocation Income Tax Allowance entitlement:

- §302-17.1 – Authority.
 - Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expense and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government. Payment of the RIT allowance also is authorized for income taxes paid to the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions in accordance with a decision of the Comptroller General of the United States (67 Comp. Gen. 135 (1987)).
- §302-17.3 – Types of moving expenses or allowances covered and general limitations.
 - The RIT allowance is limited by law as to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement for an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are actually paid or incurred, and are not allowable as moving expense deduction for tax purposes. The types of expenses or allowances listed in paragraphs (a) through (i) of this section, are covered by the RIT allowance within the limitations discussed.
 - (a) *En route travel*. Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station.
 - (b) *Household goods shipment*. Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station.
 - (c) *Extended storage expenses*. Allowable expenses for extended storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the continental United States. (See Part 302-8, of this chapter extended storage expenses are not covered by the RIT allowance for transfers on or after October 12, 19984).

**Federal Travel
Regulations
References
(continued)**

- (d) *Mobile home movement.* Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods.
 - (e) *House hunting trip.* Travel (including per diem) and transportation expenses of the employee and spouse for one round trip to the new official station to seek permanent residence quarters.
 - (f) *Temporary quarters.* Subsistence expenses of the employee and immediate family during occupancy of temporary quarters.
 - (g) *Real estate expenses.* Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station for which reimbursement was received by the employee.
 - (h) *Miscellaneous expense allowance.* A miscellaneous expense allowance for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station.
 - (i) *Relocation services.* Payments, or portions thereof, made to a location service company for services provided to a transferred employee (See Part 302-12 of this chapter), subject to the conditions stated in this paragraph and within the general limitations of this section applicable to other covered expenses.
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**Checklist for RIT
and WTA**

Checklist	Yes	No
On your Travel Voucher or Sub Voucher (DD Form 1351-2), have you clearly listed RIT in block 18?		
Have you provided a duty telephone number where you can be reached during business hours?		
Have you signed the DD Form 1351-2?		
Have you enclosed a copy of your travel orders and all amendments to those travel orders?		
Have you enclosed a copy of all relevant W-2 forms for you and your spouse, if applicable?		
Do you understand your taxation?		
