

**Department of Homeland Security**  
U. S. Coast Guard  
CG PSC-WTA (Rev. 04/2008)

## WTA (Withholding Tax Allowance) Payment and Employee Agreement for Repayment

1. \*Name:

2. \*EmplID:

Purpose:

Each time an employee is reimbursed for moving expenses that are subject to federal tax withholding the WTA will be calculated and paid unless the employee fails to comply with the requirement below.

Payment of a RITA (Relocation Income Tax 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 expenses and relocation allowances which are furnished in kind or reimbursed.

I agree to repay any excess amount paid to me in year 1, submit the required tax information, and file a claim for my RITA (Relocation Income Tax Allowance).

Each time an employee is reimbursed for moving expenses that are subject to federal tax withholding, the WTA will be calculated and paid **unless** the employee fails to comply with the requirement below.

Payment of a RITA 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 expenses and relocation allowances which are furnished in kind or reimbursed.

Failure of the employee to comply with this requirement will preclude the payment of the WTA. The RITA is calculated and can be claimed in year 2. This can be accomplished as soon as the employee can determine earned income, income tax filing status, covered taxable reimbursements for year 1 and the applicable marginal tax rates.

3. \*Signature:

4 \*Date: