

Permanent Change of Station (PCS) Travel Entitlements and Benefits Handbook



March 2024

Version 6.1

U.S. Department of Veterans Affairs

A Handbook on PCS Travel Entitlements and Benefits for Relocating Employees

Revision History

Date	Version	Description	Author
02/15/2019	1.0	Initial Creation	Pamela Cash
02/22/2019	2.0	Format Update	Joy Owen
05/06/2019	3.0	Updated Moving Company Information and Phone Numbers	PCS Editor
03/03/2020	3.1	Updated WTA information per New FTR guidelines	Chrissi Bishaw
03/25/2020	4.0	Updated All tax information for relocations	Chrissi Bishaw
12/13/2022	5.0	Updated relocation system information	Candice Dodson
02/08/2023	5.1	Updated mLINQS information and workflow	Candice Dodson
11/16/2023	6.0	Format and word/term usage, website links added, Entitlement tables updated based on FTR, Table and Figure designations updated	Rose Wright-Martinez
03/13/2024	6.0	Updated general inquiries email address	Candice Dodson

United States Department of Veteran Affairs

Financial Services Center

<http://www.fscdirect.fsc.va.gov/pcs.asp>

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1. Introduction

The Corporate Travel & Charge Card Services (CTCCS) – PCS Travel Office developed this handbook to help relocating employees understand the relocation process and to provide information on their entitlements, the Travel Authorization, and the claims process.

The Permanent Change of Station (PCS) Travel Section is located at the VA Financial Services Center (FSC) in Austin, Texas. We recognize relocation can be a very stressful event for employees and their families. Making your relocation a success is our goal and we are committed to providing you with exemplary customer service during your move.

Relocation entitlements are authorized in accordance with the Federal Travel Regulations (FTR) and VA Travel Policy. The entitlements will help lessen some of the financial burden of relocating, but the reimbursements **will not necessarily cover 100% of the expenses the employee may incur**. Effective January 1, 2018, all relocation expenses are taxable allowances to the employee. This means that taxes will be withheld from all reimbursements.

- ❖ Please note that this handbook is not a VA standard form. This handbook supplements, but does not replace the FTR. “Chapter 302 — Relocation Allowances of the FTR”, (41 Code of Federal Regulations 302 or 41 CFR 302) contains the actual rules for relocation of federal civilian transferees. The VA Travel Policy, Financial Policy Volume XIV, Chapter 8, further defines the specific rules for PCS VA relocations.
 - FTR – www.gsa.gov/federaltravelregulation
 - VA Travel Policy – <https://www.va.gov/finance/docs/VA-FinancialPolicyVolumeXIVChapter08.pdf>
- ❖ According to the Civilian Board of Contract Appeals (CBCA), the Government is not bound by the erroneous advice, errors, and omissions of its officials even when the employee has relied on this advice to his/her detriment. Erroneous travel orders, reflecting mistaken assumptions on the part of authorizing officials, cannot obligate the Government to expend monies contrary to regulation. In addition, neither erroneous advice given by a Government employee nor erroneous travel orders can create a right to reimbursement in excess of statutory and regulatory entitlements. e.g., *John J. Cody*, GSBICA 13701-RELO, 97-1 BCA ¶ 28,694 (1996)
- ❖ Per the Tax Cuts and Jobs Act signed into law on 12/22/2017, all PCS relocation expenses paid to the employee or on behalf of the employee is considered taxable income to the employee and recorded on Leave and Earning Statements (LES) statements and on W-2's.
- ❖ Effective January 1, 2018, all relocation expenses are taxable allowances, which include (but not limited to): • House hunting trip (HHT) • Temporary Quarters (TQ) • Miscellaneous Expense Allowance (MEA) • Withholding Tax Allowance (WTA) • Relocation Income Tax Allowance (RITA) • Do-it-yourself move (DITY) • Household Goods (HHG) Transportation • HHG - Storage • Real Estate direct reimbursement for sale • Real Estate purchase reimbursement • Lease breaking • En Route Lodging • Meal portion of per diem
Exception: Home sale program(s), Appraised Value Option (AVO) and Buyer Value Option (BVO), remain non-taxable.

- ❖ **The VA adheres to FTR 302-2.7 which states if an employee attempts to defraud the government you forfeit reimbursement and are subject under 18 U.S.C 287 and 1001 to one, or both of the following: A fine of not more than \$10,000 and or imprisonment for not more than 5 years.**

In the next section, you will find links relating to various aspects of your relocation, as well as a PCS contact list for your reference. If at any time during your relocation you need guidance or assistance, please contact the PCS Travel Section so we can make your relocation as smooth as possible.

1.1. PCS Contact Information

Help Desk Hours of Operation	Monday – Friday 8:00 a.m. to 4:00 p.m. CST	FSC Web site http://www.fscdirect.fsc.va.gov/pcs.asp
Claim Reimbursements RITA Questions		Relocation Systems https://www.pcsportal.fsc.va.gov/login.aspx
Toll Free	800-512-1985	https://imove-employee.mlnqsonline.net
Direct	512-460-5700, Option 2	
System Issues		
System Help Desk	512-460-5700, Option 5	
Counseling Help	512-460-5700, Option 2	
Fax Line	512-460-5417	
Email Contact	VAFSC.PCSTravel@va.gov	
General Information or Specific Questions		
Mailing Address	Financial Services Center (0472) ATTN: PCS Travel Division PO Box 149975 Austin, TX 78772	

While this handbook should serve as a source of information on the VA relocation process, your PCS Counselor can address any questions or concerns you may have regarding special circumstances. Circumstances that merit contacting your PCS Counselor immediately include, but are not limited to, the following:

- ❖ You discover an error on your Travel Authorization (TA) or other PCS paperwork.
- ❖ You believe you will require an extension of your time in temporary quarters.
- ❖ You are traveling to your new official station and become delayed.

1.2. A Few Important Definitions

To apply this handbook to your move, you should be aware of these definitions:

- ❖ The term **Continental United States (CONUS)**, refers to the 48 contiguous states within the United States and the District of Columbia.
- ❖ The term **Outside the Continental United States (OCONUS)**, for the purposes of this handbook, 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 (Reference 1.2.1 through 1.2.4):

1.2.1. Spouse

- (1) In cases of common law marriage, the federal government recognizes common law marriages of partners of opposite and same sex when these unions meet the state-established eligibility requirements.
- (2) A divorced or legally separated spouse is not an immediate family member and does not qualify for any entitlements.

1.2.2. Children

This includes stepchildren, adopted children, adopted grandchildren, legal minor wards, or other dependent children (under you or your spouse's legal guardianship) that meet one of the following two conditions:

- (1) Under the age of 21 and unmarried; or
- (2) Physically or mentally incapable of self-support, regardless of age.

NOTE: Children under age 21 who are away at school (e.g., college) are generally considered dependents if the employee or spouse can properly claim them as dependents on his /her taxes. In addition, a child who is under joint legal and physical custody of the employee and former spouse may be considered a member of the employee's household if residing there more than 50% of the time. If there is equal joint custody of a child, determining whether the child is the employee's dependent for PCS purposes would require additional information.

1.2.3. Dependent Parents

Dependent parents (including step-parents and legally adoptive parents) of you or your spouse.

1.2.4. Dependent Brothers and Sisters

Dependent brothers and sisters (including step-siblings and legally adopted siblings) of you or your spouse that meet one of the following two conditions:

- (1) Under the age of 21 and unmarried; or
- (2) Physically or mentally incapable of self-support, regardless of age.

2. Identifying Your Entitlements

In this chapter, guidance is provided on how to determine your relocation type. The figures and tables will also help to identify the entitlements that apply to your relocation and assist in navigating through this handbook.

2.1. Defining PCS

Before researching your relocation type and entitlements, it is important to define PCS travel as compared to other types of official travel. While this section includes guidance to help you distinguish among the different types of official travel, the handbook only addresses PCS entitlements. Employees looking for temporary duty (TDY) travel or local travel guidance should consult other resources. The table below defines the type(s) of official relocation travel that individuals conduct on behalf of their Agency, along with the applicable guidance.

Table 1. Types of Official Relocation Travel

Travel Type	Definition	Guidance
PCS (Permanent Change of Station) Travel	Travel required as part of an employee's <u>permanent</u> relocation to a new official duty station, including house- hunting trips and en-route travel.	FTR Chapter 302
	To qualify for PCS entitlements as a transferee, the new duty station must be 50 miles farther from the employee's primary residence than the old duty station.	VA Travel Policy Chapter 08
TCS (Temporary Change of Station) Travel	Relocation to a new official station for a temporary period of six to 30 months while performing a long-term assignment and subsequent return to the previous official station after completing that assignment. A TCS is an alternative to remaining in TDY travel status for an extended period.	This Handbook

2.2. Determining Your Relocation Type and Allowances

Your entitlements and allowances for relocation are determined based on your type of PCS, which the FTR divides into two (2) main categories:

- ❖ New Appointee.
- ❖ Transferred Employee.

2.3. New Appointee Entitlements

A new appointee is an individual employed with the federal government for the very first time, an employee returning to the federal government after a break in service, or a student trainee assigned to the federal government upon completion of college work. The tables below outline the relocation expenses to which you are entitled as a new appointee.

A discretionary relocation expense is optional, but you may be authorized to receive reimbursement for this type of expense as a new appointee. Authorization of this additional entitlement requires approval by your Authorizing Official (AO). As part of your request for authorization, you must provide a justification of your need for the additional entitlement. If authorized, the additional entitlement will be documented on your Travel Authorization (TA).

Table 2. New Appointee Entitlements Assigned to First Official Station - CONUS

Assigned to First Official Station - CONUS	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation of employee & immediate family member(s)	1. Shipment of privately owned vehicle (POV)
2. Per diem for employee only	2. Use of a relocation services company
3. Transportation & temporary storage of household goods	
4. Extended storage of household goods	
5. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods	
6. Relocation income tax allowance (RITA)	
¹ Note to Column 1, Item 4: Only when assigned to a designated isolated official station in CONUS.	

Table 3. New Appointee Entitlements Assigned to First Official Station - OCONUS

Assigned to First Official Station - OCONUS	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation of employee & immediate family member(s)	1. Shipment of privately owned vehicle (POV)
2. Per diem employee only	2. Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area; however, you may be entitled to the following under the Department of State Standardized Regulations (Government Civilians-Foreign Areas) which is available from the Superintendent of Documents, Washington, DC 20402.
	(a) Foreign Transfer Allowance (FTA) (Subsistence Expense) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas.
	(b) Temporary quarters subsistence allowance (TQSA) when a transfer is authorized to a foreign area.
	(c) The miscellaneous expense portion of the FTA is authorized incident to first official station travel to a foreign area.
3. Transportation & temporary storage of household goods	3. Use of a relocation services company
4. Extended storage of household goods	
5. Relocation income tax allowance (RITA)	

2.4. Transferee Employee Entitlements

The FTR identifies the following categories for transferred employees:

- ❖ **1. Transfer Between Stations** - Employees that are completing one of the following types of transfers:
 - Transfer between official stations within CONUS.
 - Transfer from a CONUS official station to an official station OCONUS.
 - Transfer from an OCONUS official station to a CONUS official station.
 - Employees transferring between official stations OCONUS.
- ❖ **Return from OCONUS** - Employees transferring from an OCONUS official station to place of actual residence for separation (e.g., retirement).
- ❖ **Senior Executive Service (SES) Last Move Home** - SES career appointees making their last move home for separation (e.g., retirement).

A discretionary relocation expense may be authorized for a transferred employee. The authorization of this additional entitlement, however, requires approval by your Authorizing Official (AO). As part of your request for this authorization, you must provide a justification for the need of the additional entitlement. If authorized, the additional entitlement will be documented on your TA.

Table 4. Transferee Entitlements -Transfer between CONUS Locations

Transfer Between Official Stations - CONUS	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s)	1. House-hunting per diem & transportation, employee & spouse only
2. Miscellaneous moving expense	2. Temporary quarters subsistence expense (TQSE)
3. Sell or buy residence transactions or lease termination expenses	3. Shipment of privately owned vehicle (POV)
4. Transportation & temporary storage of household goods	4. Use of a relocation services company
5. Extended storage of household goods	5. Property management services
6. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods	6. Home marketing incentives
7. Relocation income tax allowance (RITA)	
1 Note to Column 1, Item 5: Only when assigned to a designated isolated official station in CONUS.	
2 Note to Column 1, Item 6: Mobile homes may be shipped within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY, and Detroit, MI).	

Table 5. Transferee Entitlements -Transfer from CONUS to OCONUS

Transfer from CONUS to OCONUS	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s)	1. Temporary quarters subsistence expense (TQSE) when transfer is to a non-foreign area. In foreign areas you may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilians-Foreign Areas): (a) A Foreign Transfer Allowance (FTA) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance (TQSA).
2. Miscellaneous expense allowance	2. Property management services
3. Transportation & temporary storage of household goods	3. Shipment of a privately owned vehicle
4. Extended storage of household goods	4. Use of a relocation services company
5. Sell & buy residence transaction expenses or lease termination expenses when transfer is to a non-foreign area	5. Home marketing incentives when transfer is to a non-foreign area
6. Relocation income tax allowance (RITA)	6. House-hunting per diem & transportation, employee & spouse only when transfer is to a non-foreign area

Table 6. Transferee Entitlements -Transfer from OCONUS to CONUS

Transfer From OCONUS to CONUS	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s)	1. Shipment of a privately owned vehicle
2. Miscellaneous expense allowance	2. Temporary quarters subsistence expense (TQSE)
3. Sell & buy residence transaction expenses or lease termination expenses	3. Use of a relocation services company
4. Transportation & temporary storage of household goods	4. Home marketing incentives when transfer is from a non-foreign area
5. Extended storage of household goods only when assigned to a designated isolated official station in CONUS	
6. Relocation income tax allowance (RITA)	
<p>¹ Note to Column 1, Item 3: Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than the official station from which transferred when assigned to the foreign official station.</p> <p>² Note to Column 2, Item 2: A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.</p>	

Table 7. Transferee Entitlements -Transfer between OCONUS Locations

Transfer Between OCONUS Official Stations	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation & per diem for employee & immediate family member(s)	1. Shipment of a privately owned vehicle (POV)
2. Transportation & temporary storage of household goods	2. Property management services
3. Miscellaneous expense allowance	3. House-hunting per diem & transportation for employee & spouse only when transfer is between non-foreign areas
4. Extended storage of household goods	4. Temporary quarters subsistence expense (TQSE) when transfer is to or between non-foreign areas
5. Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas	5. Use of a relocation services company
6. Relocation income tax allowance (RITA)	6. Home marketing incentives when transfer is between non-foreign areas
¹ Note to Column 2, item 4: TQSA may be authorized under the DSSR.	

Table 8. Transferee Entitlements – Return from OCONUS for Separation

Return From OCONUS to Place of Actual Residence for Separation	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation for employee & immediate family member(s)	1. Shipment of a privately owned vehicle (POV)
2. Per diem for employee only	2. Use of a relocation services company
3. Transportation & temporary storage of household goods	
4. Relocation income tax allowance (RITA)	
<p>This table also applies to an employee returning to the CONUS to transfer to a new duty station after completing a tour of duty OCONUS if relocation expenses have not been authorized to the new duty station. In that case, and unless otherwise agreed to, the employee is only eligible for return expenses from the OCONUS duty station to the employee's actual residence, payable by the losing agency.</p>	

Table 9. Transferee Entitlements – SES Last Move

Senior Executive Service (SES) Last Move Home	
Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has <u>discretionary</u> authority to pay or reimburse
1. Transportation for employee & immediate family member(s)	1. Shipment of privately owned vehicle (POV)
2. Per diem for employee only	2. Use of a relocation services company
3. Transportation & temporary storage of household goods	
4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods	
5. Relocation income tax allowance (RITA)	

2.5. Understanding Special Relocation Circumstances

While most of the PCS moves completed by Agency employees fall under one of the relocation types established in the FTR, there are special circumstances that can impact PCS entitlements. In this section, we outline the requirements associated with the following situations.

- ❖ Married couple's transfer when both individuals are employed by the Agency;
- ❖ PCS move to or from a foreign country;
- ❖ SES last move home.

2.6. Married Couple's Transfer when Both Individuals are Employed by the Government

If your spouse is employed by the Agency and both of you are authorized to perform a PCS to the same official station, you must select one of the following two methods for reimbursement of your PCS expenses:

Method 1: Each employee receives separate allowances and may not be claimed as an immediate family member.

Method 2: One of the employed family members is designated the head of your household and the other employed family member is claimed as an immediate family member on the "head of household" employee's Travel Authorization.

You should consider the following two (2) items before selecting which method to use:

- ❖ The government will not reimburse duplicate expenses and you must sign a disclosure statement as part of your Employee Service Agreement.
- ❖ Both transferring employees must provide the PCS Coordinator with the name(s) of the immediate family member(s) who will receive allowances under their Travel Authorization. Each immediate family member may only be claimed on one employee's Travel Authorization.

Be sure to clearly communicate your preferred method of reimbursement to your PCS Counselor.

2.7. Senior Executive Service (SES) Last Move Home

SES appointees considering a “last move home” entitlements for retirement should consider the following special circumstances associated with this type of move:

- ❖ Your Authorizing Official (AO) is your approving official for move-related authorizations and expenses.
- ❖ Your PCS Counselor will communicate the eligibility requirements associated with claiming “last move home” entitlements; note that you must be retirement eligible or within five years of retirement eligibility.
- ❖ You must begin your move within six months of separating from the Agency. You can file for an extension, but the written request for an extension must be submitted within six months of your separation date. All aspects of the relocation—including packing/unpacking/pickup/delivery of household goods—must be completed before the expiration date of your travel authorization.
- ❖ You may choose any location within the United States as your “moving to” location if it is at least 50 miles from the permanent duty station from which you are separating.
- ❖ Under the “last move home” option, you are not eligible for temporary quarters, a house-hunting trip, or real estate entitlements.
- ❖ You are eligible for transportation and temporary storage of household goods, up to 18,000 net pounds (excluding packing materials); transportation of you and your immediate family to your new residence; and per diem entitlements for you (not immediate family) while en-route.
- ❖ You may qualify for shipment of your POV. This is a discretionary entitlement subject to some restrictions, including that the shipment must be at least 600 miles for a “last move home” within CONUS.

3. Understanding the PCS Process

The guidance in this chapter will help you understand the high-level requirements and expectations associated with obtaining PCS compensation. The “PCS lifecycle” can generally be broken down into the following phases:

1. **Preparation:** Research your entitlements, participate in counseling, and complete the required paperwork.
2. **Relocation:** Complete your move, incurring expenses and filing for reimbursement as appropriate.
3. **Close-Out:** File your RITA and provide feedback on your experience.

While these activities are a part of each employee’s PCS relocation, the process and timelines vary based on the circumstances of each relocation and the policies of each region/program. This handbook is high-level guidance only, providing an overview of the relocation process. Your PCS Counselor will provide more specific information on the timeframes and requirements for your relocation during your counseling session.

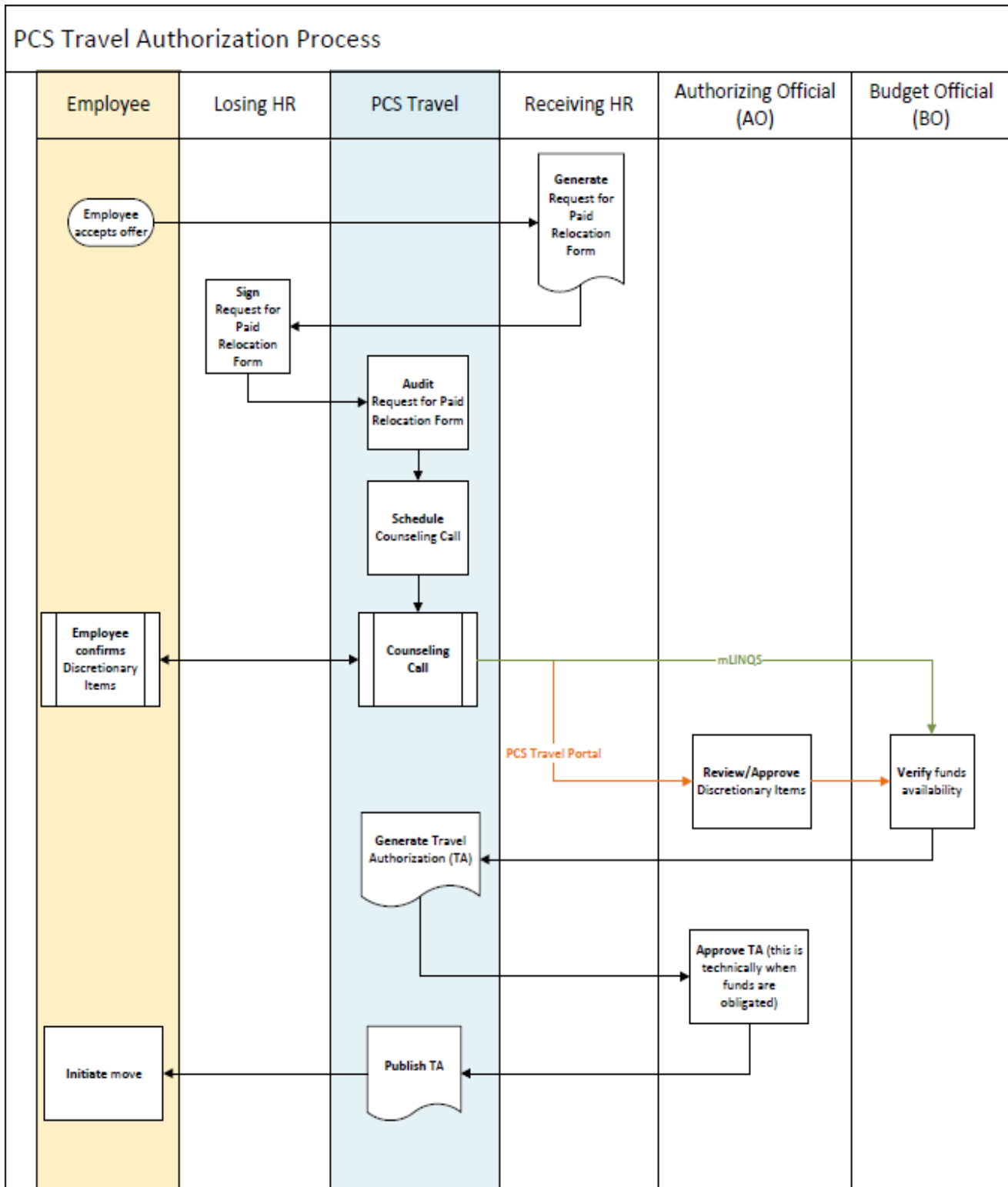
3.1. Preparing for your PCS Move

During the “Preparation” phase of your PCS move, you should focus on obtaining the guidance you need to make informed decisions about your relocation and completing the required paperwork prior to incurring any relocation expenses. Reviewing this handbook is a good first step for a successful transition. A PCS Coordinator with the PCS Travel Division will reach out to you to schedule your session with a PCS Counselor. During that initial outreach, the PCS Coordinator may also provide you with additional guidance documents or forms for you to review. Be sure to look over all the information provided before your counseling session. This will help to ensure that your counseling session is productive and will allow your PCS Counselor time to focus on discussing how the PCS entitlements apply to your move.

The steps identified below reflect the basic process for establishing a travel authorization (TA, which begins when the employee accepts the position and a Request for Paid Relocation request is created by Human Resources (HR).

***NOTE:** If there are any delays in the process, the length of time to complete and publish the TA could take up to 30 days or more. Additionally, it typically takes 4 – 6 weeks – from TA publishing – to initiate the pack and ship of household goods (HHG) with the VA’s designated move provider (to be discussed further later in this Handbook).*

Figure 1. Steps for PCS Move



To be eligible for reimbursement of PCS-related expenses under the FTR, you must complete these forms during this phase (Preparation):

- ❖ Employee [Relocation Service Agreement Form](#)
- ❖ PCS Travel Division [Request for Paid Relocation](#)
- ❖ VA Form 10091 [Vendor File Request Form](#) – This form is used to establish a record for the employee in the VA financial system to process electronic payments.
- ❖ If you are a current VA employee with a PIV card, access the link below to complete the VA Form 10091 [Vendor File Request Form](#) located under the webform Self-Service Portal - Vendor File Forms/Employee Form. A reference guide is available to assist with the completion of this form. Both requests should be completed before your counseling appointment. If you are a new employee and do not have a PIV card, please contact your gaining station’s HR for assistance with completing the VA Form 10091.
- ❖ [Self-Service Portal](#)

Once you participate in your counseling session and complete these forms, you will submit them to your PCS Counselor. Once your forms have been processed, your PCS Counselor will provide you with your TA. Receipt of the approved TA marks the end of the “Preparation” phase of the PCS process.

IMPORTANT! Do not travel prior to your TA being approved because:

- ❖ Traveler won’t know which PCS benefits are approved, which could result in problems with PCS reimbursements.
- ❖ A travel advance cannot be processed without a TA.
- ❖ Reimbursements may be denied if the traveler occurred expenses prior to receiving an approved TA.
- ❖ This ensures the traveler receives comprehensive PCS counseling before any PCS travel begins.

3.2. Completing Your Relocation and Paying for PCS Expenses

During the “Relocation” phase you will complete your actual relocation, incur expenses, and obtain reimbursement for PCS-related costs as documented on your approved TA. Guidance on allowable expenses is explained in further detail later in this Handbook.

In general, it is your responsibility to cover the expenses incurred by you and your family throughout your relocation using a personal form of payment. Then, within five (5) business days of completing each part of your move [e.g., house-hunting trip (HHT), en-route travel], you must submit a claim (Form OF-1012, [Travel Voucher – Schedule of Expenses and Amounts Claimed](#)) in the relocation system to be reimbursement for these expenses.

Prior to using your government-issued travel charge card (GTCC) for HHT travel expenses, an employee must provide their current station's travel card service Agency/Organizational Program Coordinator (A/OPC) with a copy of their approved HHT TA. In advance of en-route travel, the relocating employee must coordinate and confirm with their losing and gaining station Staff Office's A/OPC that their travel card has been transferred under their new duty station and their credit limit has been raised to the contracted bank designated amount. The employee is also required to provide the gaining station Staff Office's A/OPC with a copy of their approved en-route TA.

For additional information regarding the GTCC Program, reference the following link: [Chapter 02 - Government Travel Charge Card Program - Financial Policy Documents \(va.gov\)](#) If you have a GTCC, it can be used on your HHT and en-route travel for the following items:

- ❖ ATM withdrawals for meals and incidental expenses (M&IE) for house-hunting trip, en-route travel, and temporary quarters (if claiming actual expenses only). The withdrawal should be no earlier than five calendar days before the expense is incurred.
- ❖ Lodging for HHT and en-route travel ("actuals" method only). Reference Section 4.3 for additional information regarding the "actuals" method.
- ❖ Rental car and fuel when specifically authorized for a HHT.
- ❖ Airport parking when specifically authorized for a HHT (not for en-route travel).
- ❖ Taxi/ UBER fares.

You are allowed to use your GTCC for meals. However, you may **not** use your GTCC for any of the following items:

- ❖ Charges for hotel room service, mini bar purchases, movies, or any similar expenses.
- ❖ Any expenses related to the sale/purchase of a home.
- ❖ Any expenses related to miscellaneous expenses.
- ❖ Any expenses related to self-shipment of household goods using a rental vehicle / trailer.
- ❖ Purchase of goods and services such as clothing, electronics, moving supplies, etc.

NOTE: *You must book your PCS relocation-related transportation by calling the Travel Management Center (Duluth, the vendor contracted for agent- assisted booking). You may not book PCS travel in Concur (the VA travel system).*

3.3. Travel Advances

A travel advance is a cash payment that may be issued in limited circumstances to cover costs associated with PCS-related transportation. The advance is a loan that the employee must repay, and this is accomplished by submitting a Travel Voucher. This means that you must submit a request for reimbursement of incurred costs (En-route travel, HHT, Miscellaneous Expense Allowance, TQ, etc.). All reimbursements will be applied to the outstanding advance balance, less tax, until the advances are reconciled or paid in full.

NOTE: You are eligible to receive up to a 75% maximum entitlement advance, but you can request less (as to not incur a debt), for the first 30 days of Temporary Quarters (TQ). See Chapter 7 of this Handbook for additional information regarding TQ.

The government may provide a travel advance to support an employee in completing a PCS move under the following circumstances:

- ❖ The employee does not have a government charge card and cannot obtain one in time to cover move-related expenses (i.e., new appointee, employee who does not qualify for a card)

Employees should be aware of the following items before requesting a travel advance:

- ❖ The government cannot provide travel advances to cover costs associated with buying or selling real estate.
- ❖ If you still have an outstanding advance balance remaining, a bill of collection will be issued for the outstanding advance amount.
- ❖ To apply for an advance, you are required to sign the Advance of Funds Application and Account Form (SF 1038).
- ❖ All advances must be fully reconciled through the claims process before you will receive any reimbursements.

3.4. Requesting an Extension of the PCS Process

Generally, employees are required to complete their relocations within one (1) year of their physical report date at the new duty station. The Approving Official (AO) may authorize an extension beyond the initial one-year, on a case-by-case basis, if an employee can demonstrate they are actively marketing their home, experiencing delays related to the sale or purchase of their residence at the official duty stations, or delays due to family situations such as school, work, or illness. And, if you are furloughed to perform active military duty, the one (1) year period to complete all aspects of relocation is exclusive of time spent on furlough for active military service.

Any request submitted after the 30-day time limit requires an approval waiver. The government may grant an extension for a PCS move when the delay in completing the relocation is for reasons beyond the employee's control and the request is approved by the AO. This must occur before the original one (1) year relocation period ends. The extension may be for a period of up to one (1) additional year--all PCS moves must be completed within two (2) years of the actual report date at the new duty station. This means the dates on all receipts and documentation must fall within this window as well. NOTE: In accordance with the FTR, new appointees are not entitled to a one (1) year extension.

Extensions can be requested for the "actual" method of temporary quarters (TQ), temporary storage of household goods (HHG), sale of a home, and the purchase of a new home. To obtain this extension, a memo is required and must be completed no sooner than 90 days prior to the date of expiration for the following:

- ❖ TQ extensions over 60 days,
- ❖ HHG storage extensions, and
- ❖ Overall entitlements related to the timeframe to sell and purchase a home.

Exception: Requests for TQ extensions should not be requested to your PCS Counselor any sooner than 15 days prior to expiration.

The employee must send an email to their PCS Counselor requesting the extension and the time frame requested (total number of days), along with any supporting justification in accordance with justifiable reasons that are outlined in the FTR (See § 302-6.105).

4. Taking a House-Hunting Trip (HHT) Before Your Move

This section will help you determine the answer to the following questions:

- ❖ Do you (and / or your spouse) wish to take a HHT?
- ❖ Do you want to be reimbursed under the “fixed rate” method or the “locality rate” method?

4.1. Determining Your Eligibility to Take a House-Hunting Trip (HHT)

To be eligible for a HHT, you must be a transferee employee. You and/or your spouse may be authorized to take a HHT before your relocation move to assist you in locating a new permanent residence. The FTR requires the new official duty station be at least 75 miles or greater from your old official station to be eligible for a HHT. A HHT is a discretionary item and must be approved in writing **prior** to travel. The discretionary item cannot be approved after travel occurs. It includes one (1) round trip, from your old location to your new station and return, for the purpose of finding new permanent housing. If authorized, your AO will determine the number of days allowed for your HHT. The maximum duration of your HHT, including travel time, may not exceed ten (10) calendar days.

An employee is in “duty” status (and not on leave), during a HHT. If authorized a HHT, your TA will include the approved duration of the trip, along with the maximum dollar amount you will be reimbursed for associated per diem expenses (i.e., lodging, meals and incidentals).

Your AO may authorize one (1) to ten (10) days for a HHT. For example, if you are approved ten (10) days, then you must travel home on day ten (10), and would not be entitled to lodging expense reimbursement on that tenth day. The HHT must be completed prior to reporting to your new duty station.

The maximum amount you will be reimbursed is dependent on the per diem method you select. You have the choice of the “lump sum” or the “actual” expense method for reimbursement of lodging and meals & incidental expenses (M&IE). Reference Section 4.3 of this Handbook for additional information.

Prior to deciding whether to take a HHT, you should consider the following items:

- ❖ Reimbursement for house-hunting expenses is considered taxable income by the Internal Revenue Service (IRS) and will be included in your gross income on your Leave and Earnings Statement (LES).
- ❖ Dependents, same-sex domestic partners, and pets are not authorized to travel on a HHT at the Service's expense. Childcare and pet boarding fees are not reimbursable.

You will not be authorized to take a HHT under the following circumstances:

- ❖ You are assigned to permanent government quarters or another prearranged residence at your new official duty station.
- ❖ The distance (via normally traveled MapQuest routes) between your old and new official duty station is less than 75 miles.
- ❖ You already reported to duty at your new official duty station.

You and your spouse can take a HHT at different times. However, the maximum amount you may be reimbursed is limited to the allowable costs you and your spouse would incur if you traveled together. If you are authorized and take a HHT, the number of days authorized will be deducted from the first 30 days of temporary quarters (TQ), if TQ is approved. You can depart from a location other than your residence, but reimbursement is limited to what it would cost to depart from and return to your residence. Be sure to discuss the situation with your PCS Counselor if you think you and your spouse would like to take separate HHTs.

4.2. Transportation

When booking transportation for your HHT, you should select the mode of transportation that maximizes your time at the new official duty station and minimizes travel time. The method of travel for distances less than 250 miles is by privately owned vehicle (POV) to the new duty station. The usual method of travel for distances 250 miles or more is by common carrier (air).

If you fly, you are eligible for an economy rate car rental, fuel, and parking reimbursement. You are required to provide receipts for your airfare, car rental, parking, and fuel expenses. To be reimbursed for the airfare and rental car, you are required to book these items through the Travel Management Center (TMC). The name of the company is “Duluth”. You must also select the most cost-effective form of transportation to travel to and from the airport, unless special circumstances require a specific method.

If you are traveling 250 miles or more and receive approval from your AO to drive your POV, you are eligible for the reimbursement of mileage and parking expenses. A cost comparison will be prepared and submitted to your AO. This cost comparison should demonstrate that the POV is the most cost advantageous mode of transportation to the government. You may claim reimbursement for up to two (2) round-trip taxi rides associated with your HHT.

Mileage for the round trip from your old official duty station to your new official duty station is reimbursed at the current mileage rate. Employees can check the GSA website for current rates [Privately owned vehicle \(POV\) mileage reimbursement rates | GSA](#) . You must record your mileage based on odometer readings to be reimbursed.

Once your TA is approved, you will contact Duluth by phone at: 866-431-3800 and forward your approved TA by email to PCStravel@duluthtravel.com .

- ❖ The Travel Management Center - Duluth will book your flight and economy rate rental car after they receive a signed copy of your TA.
- ❖ A rental car may be reserved by Duluth, however, a credit card swipe is required to pick up the vehicle at the rental car location. If you have a government-issued travel credit card (GTCC), you may use it to support this rental car expense. If you do not have a GTCC, you will need to use a personal credit card and then submit a claim for reimbursement for this expense.

- ❖ You must save and submit all “paid in full” receipts, to include any baggage receipts and boarding passes.
- ❖ For HHTs of 7 days or less, one (1) bag is authorized per traveler. For HHTs of 8-10 days, two (2) bags are authorized per traveler.
- ❖ Additional bags will require justification and AO approval in advance of incurring the expense.
- ❖ Check the airline weight requirements prior to arriving at the airport. Any expected excess weight charges will require justification prior to travel and will need AO approval to be reimbursed.
- ❖ Travelers are required to utilize a City Pair flight option when making airline reservations. A City Pair flight is the GSA rate. If a City Pair flight is not available, TMC will book the most cost advantageous flight/fare option.
- ❖ Contact your gaining station Budget Officer (BO) to utilize their station’s government travel card - Centrally Billed Account (CBA) to purchase your airline reservation.
- ❖ You should receive confirmation of your purchased flight(s) within 2 - 3 hours of the order being placed. If you have not, contact the TMC – Duluth directly to follow up. You can also reach out to the BO to confirm they provided TMC – Duluth with the credit card information. NOTE: The TMC – Duluth cannot book your travel without a valid credit card on file.
- ❖ If you use your personal credit card to book your airline ticket, you will only be reimbursed up to what it would have cost for the TMC - Duluth to purchase the ticket using the City Pair government rate.

NOTE: This does not apply to the following employees below when booking airfare for HHT and en-route travel:

<p>OIG POC Gracie Turner 202.706.2164 Gracie.Turner@va.gov</p> <p>Douglas Britton 202.676.6310 Douglas.Britton@va.gov</p>	<p>Canteen POC Jean Harris 314.845.1320 Jean.Harris4@va.gov</p>
<p>VBA Budget Officer Station 101 VBA AOPC Carrie Wilks – 559.960.1816 Carrie.Wilks@va.gov</p>	

4.3. Lodging, Meals & Incidental Expenses (M&IE)

The following two (2) methods are available for per diem reimbursement (i.e., lodging expenses, meals and incidental expenses or M&IE) incurred during a HHT. You, as the relocating employee, are to select between these methods. If you and your spouse take separate HHTs, you must both use the same method. For assistance with this decision, consult with your PCS Counselor.

- ❖ **Method 1:** “Lump Sum” Method
- ❖ **Method 2:** “Actuals” Method (standard CONUS rate).

4.4. Lump Sum Method

If you select the “lump sum” method, you will be reimbursed a fixed amount. This is regardless of the number of days you take for your HHT or the actual expenses incurred during that trip. If you select the “lump sum” method, you do not need to itemize your lodging and/or M&IE on a Travel Voucher. No receipts need to be provided when claiming reimbursement for these expenses, but you are required to submit a claim through the relocation system. You must also keep all itemized receipts for audit purposes. If you elect and are approved the “lump sum” method for your HHT, 10 days will automatically be deducted from the first 30 days of TQ you are to receive if this entitlement is approved. However, if your actual costs exceed the lump sum amount, you are not eligible to seek reimbursement for the difference.

4.5. Actuals Method – Standard CONUS Rate

If you are conducting a HHT to a CONUS location and select the “actuals” standard CONUS rate method, you will be reimbursed for the actual costs associated with your lodging (not to exceed the standard CONUS rate). You are required to save all “paid in full” itemized receipts and submit your request for reimbursement through the relocation system. NOTE: Lodging receipts must show a daily rate, and this expense will only be reimbursed up to the maximum CONUS amount. The first and last day will be reimbursed at 75% of the daily rate. If you select and are approved the “actual” method, the actual number of days for the HHT will be automatically deducted from your first 30 days of TQ, if TQ is authorized.

NOTE: *Lodging receipts must show a daily rate, and this expense will only be reimbursed up to the maximum CONUS amount. The first and last day will be reimbursed at 75% of the daily rate. If you select and are approved the “actual” method, the actual number of days for the HHT will be automatically deducted from your first 30 days of TQ, if TQ is authorized.*

Lodging reimbursement is only authorized for hotel lodging obtained through an online booking agent or 3rd party company (i.e. Hotwire, Priceline) when the traveler can provide a documented itemized receipt for room costs that show the following charges:

- ❖ Daily hotel room costs,
- ❖ Daily hotel taxes and fees (if applicable), and
- ❖ Daily miscellaneous fees (if applicable).

NOTE: *Non-conventional lodging options such as Airbnb, HomeAway, or similar non-conventional lodging options are not an authorized lodging option during government paid relocations (i.e. en-route lodging, HHT lodging, and TQ).*

Service fees charged by the 3rd party company are not reimbursable.

5. En-route Trip

IMPORTANT! Reimbursement for en-route expenses are considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine answers to the following questions:

- ❖ What mode of transportation will you use to travel to your new official duty station?
- ❖ How much will you be reimbursed for lodging and M&IE expenses while traveling to your new official duty station?

You are eligible for reimbursement of certain expenses associated with your transportation, lodging, and M&IE while traveling to your new official duty station. You may also be eligible for reimbursement of certain expenses associated with your immediate family's transportation, lodging, and M&IE. Costs associated with transporting your pets are not reimbursable. You and your immediate family members may travel to your new official duty station by POV or common carrier, as authorized on your government-issued TA.

5.1. Traveling by Common Carrier (Air)

The common mode of travel for an en-route trip is by driving your privately-owned vehicle (POV). An exception to travel by air will need to be made by the station you will be reporting to. If airfare is approved, you are required to book the airfare through TMC – Duluth. Reference Section 4.2 of this Handbook for additional information. The authorization to travel by common carrier or air must be documented on your TA.

Once your TA is approved, you will contact Duluth by phone at: 866-431-3800 and forward your approved TA by email to PCStravel@duluthtravel.com.

- ❖ The Travel Management Center - Duluth will book your flight and economy rate rental car after they receive a signed copy of your TA.
- ❖ A rental car may be reserved by Duluth, however, a credit card swipe is required to pick up the vehicle at the rental car location. If you have a government-issued travel credit card (GTCC), you may use it to support this rental car expense. If you do not have a GTCC, you will need to use a personal credit card and then submit a claim for reimbursement for this expense.
- ❖ You must save and submit all “paid in full” receipts, to include any baggage receipts and boarding passes.
- ❖ For HHTs of 7 days or less, one (1) bag is authorized per traveler. For HHTs of 8-10 days, two (2) bags are authorized per traveler.
- ❖ Additional bags will require justification and AO approval in advance of incurring the expense.
- ❖ Check the airline weight requirements prior to arriving at the airport. Any expected excess weight charges will require justification prior to travel and will need AO approval to be reimbursed.
- ❖ Travelers are required to utilize a City Pair flight option when making airline reservations. A City Pair flight is the GSA rate. If a City Pair flight is not available, TMC will book the most cost advantageous flight/fare option.

- ❖ Contact your gaining station Budget Officer (BO) to utilize their station's government travel card - Centrally Billed Account (CBA) to purchase your airline reservation.
- ❖ You should receive confirmation of your purchased flight(s) within 2 - 3 hours of the order being placed. If you have not, contact the TMC – Duluth directly to follow up. You can also reach out to the BO to confirm they provided TMC – Duluth with the credit card information. **NOTE: The TMC – Duluth cannot book your travel without a valid credit card on file.**
- ❖ If you use your personal credit card to book your airline ticket, you will only be reimbursed up to what it would have cost for the TMC - Duluth to purchase the ticket using the City Pair government rate.
- ❖ You should receive confirmation of your flight(s) within 2-3 hours of placing the reservation. If you have not, contact the TMC to follow up. You should follow up with your Budget Officer to confirm they have provided the TMC the credit card information.
- ❖ If you use your personal credit card to book your airline ticket, you will only be reimbursed up to what it would have cost for the TMC to purchase the ticket using the government rate.

5.2. Traveling by Privately Owned Vehicle (POV)

If you are authorized to travel to your new official duty station using your POV, you will be reimbursed for mileage at the PCS mileage reimbursement rate. You are authorized a certain number of days to arrive at your destination by POV depending upon the distance from old duty station to your new duty station, and based on driving an average of 300 miles per day. If you choose to stop after 300 miles and want to be reimbursed for lodging expenses, you must provide a “paid in full” itemized receipt. You must continue traveling forward towards your destination each day, staying only one (1) night per location.

You must keep all receipts for audit purposes. Once you complete your en-route travel, you will be required to submit your daily itemized lodging receipts and claim your expenses within the relocation system for reimbursement. In accordance with the FTR and VA Travel Policy, you must track your mileage using your odometer readings or an electronic standard highway mileage guide (the VA uses MapQuest). You must also identify the total miles driven per day on your en-route claim. If you and your immediate family wish to travel to your new official duty station using more than one POV, you must obtain approval from your station to claim mileage reimbursement for both vehicles. You must also ensure the expense is authorized on your TA.

- ❖ Mileage will be reimbursed at the current CONUS rate [gsa.gov](https://www.gsa.gov) and is limited to the MapQuest mileage distance amount from your old duty station to your new duty station. Reference [gsa.gov](https://www.gsa.gov) for mileage reimbursement rates. [Privately owned vehicle \(POV\) mileage reimbursement rates | GSA](#)

Reimbursement is granted to employees for the driving of more than one (1) POV if the Approving Official (AO) determines it is advantageous to the Government. Authorization for one (1) additional POV for the employee's immediate family may be reimbursed if approved for separate travel, or if justified for driving at the same time due to the number of immediate family members and the amount of luggage taken which necessitates the use of an additional POV. The use of more than one (1) POV must be requested by the employee during the counseling session and authorized in writing by the AO.

The shipment of a POV may be authorized, but this is considered as a discretionary allowance and requires justification from the employee and AO approval in advance before it can be reimbursed. Under extenuating circumstances, Approving Officials may authorize one (1) additional POV for shipment when this shipment is more cost effective to the government. Employees may be authorized to transport only the number of POVs equal to the number of people on the relocation travel orders. The people identified must be licensed drivers and cannot exceed a total of two (2) individuals while relocating within CONUS at Government expense.

AOs will consider the following when authorizing the shipment of a POV:

- ❖ The POV is in operating order and legally titled and tagged for driving.
- ❖ The distance the POV is to be shipped is greater than 600 miles.

NOTE: *When deciding how to travel to your new official duty station, you should consider the implications on your daily commute. The government may not authorize the use of a government owned vehicle or rental car or reimburse you for any commuting costs while you wait for a POV to arrive at your new duty station. Even if the government or its contractor is responsible for the delay.*

5.3. Identifying Allowable Per Diem Expenses for En-route Travel

This section applies to transferring employees only. If you are a new appointee, disregard any references to the eligibility of family members to receive per diem allowances. Due to your transfer type, you may only claim per diem allowances for yourself.

You and your immediate family may be eligible to claim lodging costs and receive a daily allowance for M&IE during travel to your new official duty station. Lodging reimbursement is provided for the actual amount incurred up to the standard CONUS rate, and M&IE is reimbursed at the standard CONUS rate (with 75% reimbursed on the first and last days of travel). You must include lodging receipts with your Travel Voucher, but receipts are not required for M&IE. To be eligible for these per diem allowances, you and your immediate family's travel to your new official duty station must meet the following two (2) conditions:

- ❖ Total travel time exceeds 12 hours.
- ❖ Average travel distance is 300 miles per day.

If your total travel time is less than 12 hours, you and your family members will not receive any per diem allowances. If you do not meet the average daily driving distance requirement of 300 miles, you will not receive per diem allowances during the excess travel time. Travel is to be continuous via the authorized mode of travel, and the most direct usually traveled route. Fuel is not covered when you drive your POV.

Table 10. Allowable Per Diem Expenses

FAMILY MEMBER	MAXIMUM AMOUNT OF REIMBURSEMENT
Spouse or domestic partner who is accompanied by employee	75 percent of employee's daily rate.
Spouse or domestic partner who travels separately (not accompanied by employee)	Same rate as employee.
Family members 12 years or older	75 percent of employee's daily rate.
Children under 12 years	50 percent of employee's daily rate.

6. Miscellaneous Expenses

Reimbursement for relocation related miscellaneous expenses is considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine answers to the following questions:

- ❖ What costs are reimbursable as miscellaneous expenses?
- ❖ Under which method will you receive your payment?

Miscellaneous Expense Allowance (MEA) is an entitlement to help the traveler to settle an old residence and set up a new residence when relocating. You will receive a flat rate based on your marriage status. The FTR provides a provision to be reimbursed for additional miscellaneous expenses if authorized by the appropriate authority. Once you have completed your en-route trip and submitted your claim, you can request this reimbursement in the relocation system. This reimbursement will be processed minus applicable taxes.

The Miscellaneous Expense Allowance (MEA) is to help defray some of the costs incurred due to relocating. The MEA is related to expenses that are common to living quarters, furnishings and household appliances, and to other general types of costs inherent in relocation of a place of residence. MEA can be used to cover expenses that cannot be easily categorized, such as carpet cleaning, replacement of window treatments, painting, automobile registration fees, connecting and disconnecting appliances, non-refundable utility fees and deposits, etc.

Allowable expenses include, but are not limited to, the items listed in the table below:

Table 11. Allowable Per Diem Expenses

GENERAL EXPENSES	FEES AND DEPOSITS	LOSSES
Appliances	For connecting and disconnecting appliances, equipment, utilities or conversion of appliances for operation on available utilities.	
Rugs, draperies, and curtains	For cutting and fitting such items, moved from one residence quarters to another.	
Utilities	Fees and deposits not offset by eventual refunds.	
Medical, dental, and food locker contracts		Losses that cannot be recovered by transfer or refund and are incurred due to early termination of a contract.
Private Institutional care contracts (such as that provided for handicapped or invalid dependents only)		Losses that cannot be recovered by transfer or refund and are incurred due to early termination of a contract.
Privately-owned automobiles	Registration, Driver's License, and use taxes imposed when bringing vehicles into certain jurisdictions.	
Transportation of pets	The only costs included are those normally associated with the transportation and handling of dogs, cats, and other house pets, as well as costs due to stringent air carrier rules. Other animals (horses, fish, birds, reptiles, various rodents, etc.) are excluded because of their size, exotic nature, restrictions on shipping, host country restrictions, and special handling difficulties. Inoculations, examinations, and boarding quarantine costs are excluded	
Rental Car	Rental car fees while awaiting a delayed POV shipment to/from OCONUS. Reimbursement shall not exceed 10 days and does not include the days after the POV is delivered or a new POV is purchased at location	

If your family is traveling separately, you may only request 50% of the allowance for the initial or first trip. You can request the remainder when your family member(s) complete their en-route travel.

7. Staying in Temporary Quarters (TQ)

Reimbursement for the TQ expense is considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine answers to the following questions:

- ❖ Are you eligible for reimbursement of TQ expenses?
- ❖ How long may you stay in TQ?
- ❖ What expenses are reimbursable for TQ?
- ❖ How will you be reimbursed for your stay in TQ?

You may be eligible for reimbursement of certain expenses associated with staying in TQ if the distance between your old residence and new duty station is 50 miles or more. However, you will not be authorized for reimbursement of expenses associated with staying in TQ if you plan to occupy government-owned or controlled quarters at your new official station.

Temporary Quarters (TQ) is a discretionary item and must be approved by your Authorizing Official (AO). TQ permits you to occupy temporary housing while you actively search for permanent housing at the new official duty location. TQ may be authorized at the departure location if the family must remain behind in TQ prior to traveling en-route. TQ must be located within the vicinity of the old and/or new location to be eligible for reimbursement.

The gaining station will indicate the number of days that will be allowed for TQ. However, reimbursement will be limited to the number of days incurred and determined to be reimbursable. There are several factors that must be considered when determining if quarters are temporary and eligible for reimbursement, such as the duration of a lease, movement of household goods into quarters, the type of quarters, and attempts to secure a permanent dwelling. If you receive approval to stay in TQ, you will be authorized allowable expenses for an initial period of up to 30 consecutive calendar days.

You are free to use a temporary housing provider of your choice, but keep in mind, signing a 30-day lease does not necessarily entitle you to reimbursement of the full lease term if you secure permanent housing prior to the end of the lease.

Factors used to determine whether quarters are temporary include:

- ❖ Duration of the lease,
- ❖ Movement of HHG into the quarters,
- ❖ Type of quarters,
- ❖ Attempts to secure a permanent dwelling, and
- ❖ Length of time the employee occupies the quarters.

NOTE: *TQ leases signed for more than 6 months when employees do not have a contract to purchase a permanent residence after the 6-month lease, will be considered as permanent housing. Authorization for TQ ceases when the employee takes full delivery of their HHG regardless of the duration of a lease.*

Be aware that your authorized period in TQ expires once you or a member of your immediate family moves into your new permanent residence. You will not be reimbursed for any additional TQ expenses past this date, regardless of whether your authorized period has expired or not.

Your AO may also authorize Temporary Quarter Subsistence Expenses (TQSE) AE (Actual Expenses) for a limited time. VA may authorize reimbursement of AE for a period up to midnight of the day prior to occupying permanent quarters, but no later than midnight of the 3rd business day after the closing date on a purchase of permanent quarter/residence or lease effective date (per FTR 302-6.108).

FOR EXAMPLE: *When an employee completes closing on a home purchase or secures a rental for residency and occupies the residence on day 25 in a 30-day approved TQ period, the last day TQ will be reimbursed is day 24. If an employee does not occupy the secured residence on day 25 of a 30-day approved AE period, reimbursement of AE will end no later than midnight of the 3rd business day from the date the residence was secured.*

Lodging reimbursement is only authorized for hotel lodging obtained through an online booking agent or 3rd party company (i.e. Hotwire, Priceline) when the traveler can provide a documented itemized receipt for room costs that show the following charges:

- ❖ Daily hotel room costs,
- ❖ Daily hotel taxes and fees (if applicable), and
- ❖ Daily miscellaneous fees (if applicable).

NOTE: *Service fees charged by the 3rd party company are not reimbursable.*

Non-conventional lodging options such as Airbnb, HomeAway, or similar non-conventional lodging options are not an authorized lodging option during government paid relocations (i.e. en-route lodging, HHT lodging, or TQ).

VA provides two (2) options for reimbursement of temporary quarter (TQ) expenses: “actual” or “lump sum”. Approval for the “actual” TQ option is at the discretion of the AO and so is the number of days allowed. You will be able to view the status of this discretionary approval in the relocation system, and must reconfirm or change your election (if applicable) after the approval has been provided and prior to the approval of your TA.

7.1. Using the Actual Expense (AE) Method

Under the actual expense method, you are required to submit all “paid in full” daily itemized lodging receipts for reimbursement. You are required to itemize your actual daily meals incurred each day. Itemized receipts are required for any single expense of \$75.00 or more (to include meal expenses for one or more individuals). However, if purchasing groceries in lieu of meals, all itemized receipts are required. Dry cleaning requires itemized receipts no matter the cost. You will receive reimbursement based on the actual allowable costs you and your family incur during your time in TQ. You must itemize your actual costs for your lodging and M&IE daily. Under this option, you do not receive any compensation prior to occupying TQ, and you and your family members must occupy TQ at the same time.

Non-allowable costs for which you cannot claim reimbursement include the following:

- ❖ Additional costs due to pets.
- ❖ Parking fees charged by the hotel.
- ❖ Transportation to commute to work.

You will need to submit receipts and fill out the claim form within the relocation system for reimbursement when you complete each increment. You must keep all itemized receipts for audit purposes.

7.2. Maximum Reimbursement Amounts

The daily maximum reimbursement allowed is calculated using the standard CONUS rate, not the locality rate, for the place where you secure temporary quarters (TQ). The table below presents the calculations used to determine the daily maximum amount you may be reimbursed for the first 30 consecutive calendar days under the “actual” expense method.

NOTE: *The calculations must split out lodging and M&IE and must separately report each category incrementally during the authorized period.*

Table 12. Maximum Daily Reimbursement Amounts - Days 1-30, Actual Expense (AE) Method

Traveler	Maximum daily amount
Employee or unaccompanied spouse	Standard CONUS rate
Accompanied spouse	.75 × standard CONUS rate
Children age 12 and over	.75 × standard CONUS rate
Children under age 12	.5 × standard CONUS rate

If you are granted a TQ extension, the daily maximum reimbursement allowed is calculated using the standard CONUS rates.

Table 13. Maximum Daily Reimbursement Amounts - Days 31 and on, Actual Expense (AE) Method

Traveler	Maximum daily amount
Employee or unaccompanied spouse	.75 × standard CONUS rate
Accompanied spouse	.5 × standard CONUS rate
Children age 12 and over	.5 × standard CONUS rate
Children under age 12	.4 × standard CONUS rate

GSA establishes the standard CONUS rate annually and independent of the location to which you are traveling. The current standard CONUS rate can be found on the GSA website ([GSA.gov/per diem](https://www.gsa.gov/perdiem)).

You are reimbursed for what you spend up to these amounts, minus applicable taxes. Although the timeframe provided is in 30-day increments, the AO may approve less than 30 days for each increment. The AO will also deduct the house-hunting trip (HHT) days (if approved) from TQ days. An AO may authorize actual expenses (AE) in increments of 30 days or less as they determine the number of days necessary for a permanent residence to be secured, but not to exceed 60 consecutive days initially. The AO may extend authorization of TQSE beyond 60 days, up to an additional 60 days, for 120 total consecutive days.

Examples of situations that do not justify an extension include the following:

- ❖ Failure to locate a new residence (rental, lease or purchase), if it is determined that the employee did not make a sufficient effort to secure permanent housing.
- ❖ Failure to locate a new residence (rental, lease or purchase), in an area of moderate housing availability, due to personal preferences and decisions.
- ❖ Continued employment of a spouse at your old official duty station, which delays the family's move to the new official duty station.
- ❖ Continued attendance of children in school at the old official station, which delays the family's move to the new official station.
- ❖ Decision to build, rather than purchase, a home in an area of moderate or high housing availability (construction typically requires 90 business days or longer).
- ❖ Acceptance of an extended possession date at the time of signing the contract for the new permanent residence.
- ❖ Delays in delivery of household goods due to employee inactivity.

7.3. Interruptions

If while in temporary quarters you exit TQ for TDY, you must document on your TQ claim the dates you are TDY and provide a copy of your TDY orders as dual compensation is not authorized in accordance with the FTR.

If the interruption is for TDY travel, you should claim M&IE under TDY policy and suspend your temporary quarters M&IE for the duration of the interruption. If you must perform TDY and your family is in temporary quarters under the “actual” expense method, you claim TDY per diem allowances and your family claims temporary quarters allowances.

7.4. Using the Fixed Rate Method (Lump Sum)

Under the “fixed rate” method (also known as the “lump sum” method), you are paid a one-time fixed amount up front based on the number of days your AO authorizes for you while in TQ, regardless of the “actual” expenses you incur or the number of days you spend in TQ. If the AO authorizes the “lump sum” on the discretionary request, you will be required to sign off on a “lump sum” certification and an SF-1012 Travel Voucher for payment electronically in the relocation system.

The relocation system will email you a notification of the requirement to sign the applicable forms after the discretionary approval has been completed and prior to the completion of the Travel Authority (TA).

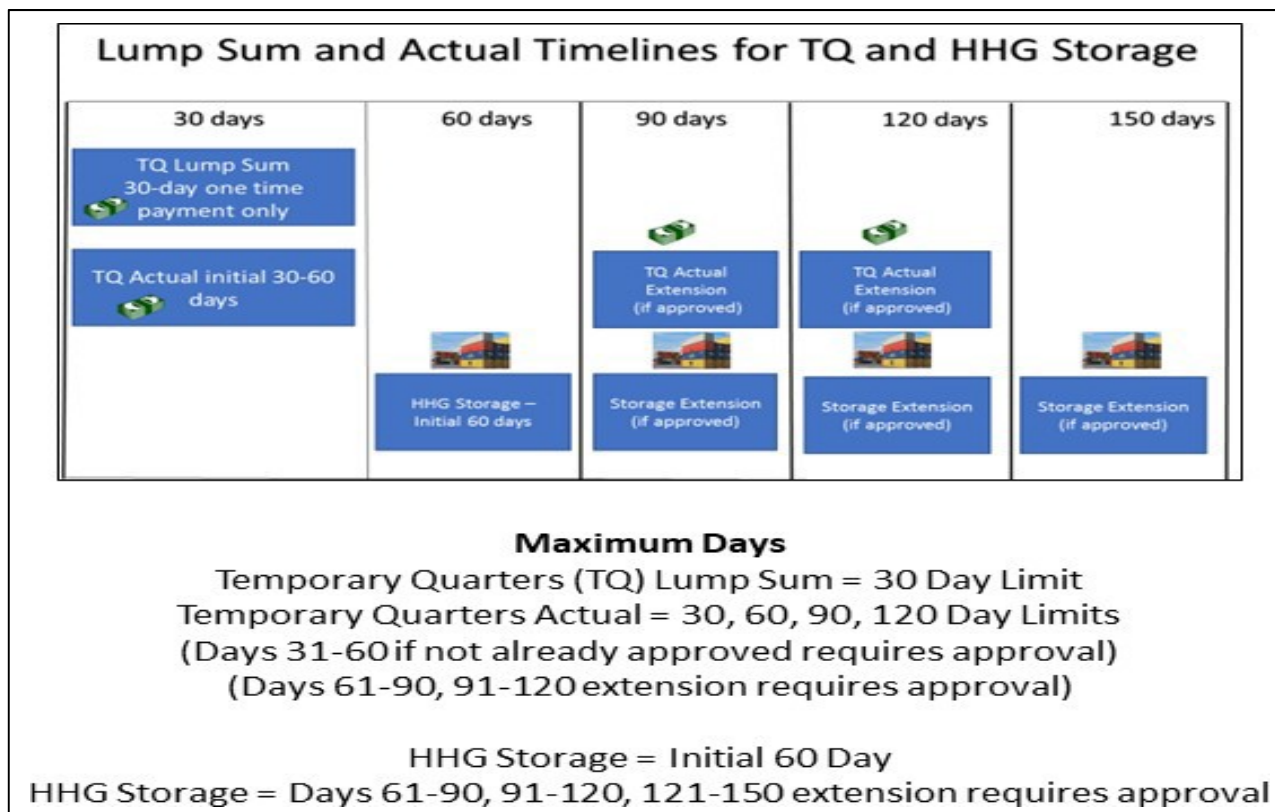
The “lump sum” payment will be processed less applicable taxes after the TA, “lump sum” certification, and SF-1012 have been signed and funds obligated for your move. Your decision to use the “fixed” rate method must be documented on your TA and may not be changed later.

Under this “fixed” rate method, you do not need to provide any receipts or itemize your per diem costs on your Travel Voucher. However, **you must keep all itemized receipts for audit purposes.** You do not need to return funding if you spend less than the “fixed” rate amount while in TQ. However, you will not be reimbursed for any additional costs you and your family incur more than the “fixed” rate amount. Additionally, if the family occupies TQ on different dates and the per diem rates are different, the entire family is paid at the per diem rate that is in effect when the Travel Voucher is filed if it is within a year of the PCS order issuance. The entire payment for all family members should be claimed on (Qty 1) Travel Voucher even if the occupancy dates differ.

Under no circumstances are extensions beyond the initial 30 days allowed under the “fixed” rate method. You may decide to extend your stay in TQ, but you will not be reimbursed for the additional time.

The locality rate is determined by the location of your new official station. Current locality rates for CONUS locations can be found on the GSA website (<https://www.gsa.gov>).

NOTE: *Your Agency will reimburse the employee for TQSE under the actual expense method unless it permits the “lump sum” reimbursement method as an alternative. If your Agency makes both methods available, you may select the one you prefer. (FTR 302-6.11)*

Figure 2. Extensions timeline chart for TQ and HHG Storage**Figure 1. Extensions timeline chart for TQ and HHG Storage**

NOTE: TQ initial approved days are in 30-consecutive day increments. Extensions are limited to the number of days needed within a 30-day increment. All extensions require a justification and approval from AO.

8. Resolving Your Unexpired Lease

Reimbursement for the unexpired lease expense is considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine answers to the following questions:

- ❖ How do you settle an unexpired lease?
- ❖ What costs are reimbursable when settling an unexpired lease?

You are eligible for reimbursement for certain expenses associated with the settlement of your unexpired lease if the dwelling was your actual residence at the time you were officially notified of your transfer, and one of the following three (3) situations applies to the lease agreement:

- ❖ The lease is solely in your name.
- ❖ The lease is jointly in your name with one or more members of your immediate family.
- ❖ The lease is solely in the name(s) of one or more members of your immediate family.

If the lease is shared with one or more non-family members, you will be reimbursed on a pro-rata basis. To request reimbursement, you are required to provide all the following documents:

- ❖ Copy of the lease which states the lease breaking conditions and fees involved and all addendums to the lease.
- ❖ Receipt of paid invoice with leasing agency header and signature – no generic receipt accepted.
- ❖ Copy of notice to vacate to leasing agency.
- ❖ Letter of settlement from the leasing agency itemizing all expenses charged to fulfill the lease contract.

In addition, if paying for remaining months of the lease agreement until house/apartment has been leased again:

- ❖ At the end of each month, a monthly letter is required from the leasing Agency stating the residence is still vacant and not leased to any other persons and is actively marketing the residence.
- ❖ Although the landlord may require payment of the lease at the beginning of the month, the claim should not be filed until the letter is received at the end of the month confirming the residence was vacant and not re-leased.
- ❖ If the landlord apartment/residence was re-let, the landlord would be responsible for reimbursing you for any portion of the month after the apartment was re-let.

You must complete a Travel Voucher and itemize each expense associated with the settlement of your unexpired lease to receive reimbursement. In addition, you must include a receipt for each expense claimed.

NOTE: *Lease cancellation does not include fees for damages or other fees your leasing office may charge that are not specifically related to cancelling the lease. Please pay attention to lease break claims requirements. Employee must submit ALL documents to be reimbursed for lease break-related expense(s), to include the notice to vacate.*

9. Real Estate (Sale and Purchase)

Reimbursement for the real estate expense is considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine answers to the following questions:

- ❖ What expenses are reimbursable in purchasing a house at your new official station?
- ❖ What is the maximum amount you will be reimbursed?

The government can cover certain expenses associated with the sale of a relocating employee's home at the old duty station. To qualify for reimbursement of costs associated with a home sale, the residence you are selling must be your primary residence – the actual residence from which you commuted to and from work daily. In addition, the title to the residence must meet one of the following definitions:

- ❖ The title is solely in your name.

- ❖ The title is jointly in your name and the name(s) of one or more members of your immediate family.
- ❖ If the title is shared with one or more non-family members, you will be reimbursed on a pro-rata basis.

Although you cannot incur expenses prior to approval of your TA, you can speak with our home sale services provider, WHR. Contact WHR's Pre- Decision Team to obtain up front information about selling your home as well as support for your new home search.

NOTE: *WHR Group's Pre- Decision team can be reached at 1-877-323-7515*

VA offers two (Qty 2) options to assist you with the sale of your home: (1) The Home Sale Program (Buyer Value Option) and (2) Direct Reimbursement.

9.1. Home Sale Programs

Buyer Value Option (BVO)

If you elect to participate in the BVO program, you are required to list with a WHR referred network agent for the sale of your home and the purchase of a new home. It is important that you electronically sign page (3) of the Travel Authority (3036c) once you receive the notification from the relocation system. Once the AO at the station signs your TA, the 3036c page (3) will be provided to WHR to enroll you in the program. WHR will contact you within 2-business days from enrollment to discuss the BVO program with you. WHR will go over the program with you and provide a list of agents for you to choose from. Employee must initiate and list the home with a WHR network agent within 90-days of the fully obligated 3036c.

Benefits of the BVO program include:

- ❖ You actively participate in selling of your residence.
- ❖ Your home sale is not taxable when using WHR.
- ❖ WHR works directly with the buyer to complete the sale process.
- ❖ You will not be required to participate in the closing.
- ❖ You may opt out of the home sale program and choose to utilize direct reimbursement at any time.

NOTE: *Keep in mind, your home needs to sell and close no later than one year from your report date to remain in the BVO Program.*

Direct Reimbursement

If you choose the Direct Reimbursement option and later change your mind, you will not be able to change to the Home Sale Program. However, if you elect to go through the Home Sale Program and decide to opt out, you will still be eligible for the Direct Reimbursement option.

Under Direct Reimbursement:

- ❖ You must sell and close on your home within one (1) year of your report date.
- ❖ Reimbursed customary and reasonable seller's closing costs, allowable under regulation, for up to ten percent (10%) of the actual sale price for the sale of the employee's residence at the old official station.
- ❖ You will be responsible to pay out of pocket for the costs of closing your home and will need to submit your request for reimbursement via the relocation system. Any applicable taxes will be withheld from the reimbursable amount.
- ❖ Signed documents are required for reimbursement:
 - ❖ A copy of the Closing Disclosure Document (CDD) statement and any addendums to this document,
 - ❖ Sales and/or purchase agreement contract, and/or
 - ❖ Any invoices or receipts for other costs paid outside of closing.

If you utilize the Home Sale Assistance Program, we will not reimburse you for any out-of-pocket expenses or concessions as WHR will bill us directly for the closing costs. The maximum amount you will be reimbursed for expenses related to the sale of your house is ten percent (10%) of the actual selling price of the home.

NOTE: *Be aware that you need to make your decision as soon as possible because the Travel Authority (TA) cannot be prepared until your PCS Counselor has your decision.*

9.2. Identifying Reimbursable Expenses

If they are customarily paid by the seller of a residence at the old official station or by the purchaser of a residence at the new official station, your Agency will pay the following expenses:

- ❖ Your broker's fee or real estate commission that you pay in the sale of your residence at the last official station, not to exceed the rates that are generally charged in the locality of your old official station;
- ❖ The customary cost for an appraisal;
- ❖ The costs of newspaper, bulletin board, multiple-listing services, and other advertising for sale of the residence at your old official station that is not included in the broker's fee or the real estate agent's commission;
- ❖ The cost of a title insurance policy, costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; cost of making surveys, preparing drawings or plats when required for legal or financing purposes; and similar expenses incurred for selling your residence to the extent such costs:
 - ❖ Have not been included in other residence transaction fees (i.e., brokers' fees or real estate agent fees);
 - ❖ Do not exceed the charges for such expenses that are normally charged in the locality of your residence;
 - ❖ Are usually furnished by the seller.

- ❖ The costs of searching title, preparing abstracts, and the legal fees for a title opinion to the extent such costs:
 - ❖ Have not been included in other related transaction costs (i.e., broker's fees or real estate Agency fees); and
 - ❖ Do not exceed the charges, for such expenses, that are customarily charged in the locality of your residence.
- ❖ The following "other" miscellaneous expenses connected with the sale and/or purchase of your residence, provided they are normally paid by the seller or the purchaser in the locality of the residence, to the extent that they do not exceed specifically stated limitations, or if not specifically stated, the amounts customarily paid in the locality of the residence:
 - ❖ FHA or VA fees for the loan application; VA funding fees are not reimbursable;
 - ❖ Loan origination fees and similar charges such as loan assumption fees, loan transfer fees or other similar charges not to exceed 1 percent of the loan amount without itemization of the lender's administrative charges, if the charges are assessed in lieu of a loan origination fee and reflects charges for services like those covered by a loan origination fee;
 - ❖ Cost of preparing credit reports;
 - ❖ Mortgage and transfer taxes;
 - ❖ State revenue stamps;
 - ❖ Other fees and charges similar in nature to those listed in paragraphs (f)(1) through (f)(5) of this section, unless specifically prohibited in the FTR (§302-11.202);
- ❖ Charge for prepayment of a mortgage or other security instrument connected with the sale of the residence at the old official station to the extent the terms in the mortgage or other security instrument provide for this charge. This prepayment penalty is also reimbursable when the mortgage or other security instrument does not specifically provide for prepayment, provided this penalty is customarily charged by the lender, but in that case the reimbursement may not exceed (3) months' interest on the loan balance;
- ❖ Mortgage title insurance policy, paid by you, on a residence you purchased for the protection of the property, and required by the lender;
- ❖ Owner's title insurance policy, provided it is a prerequisite to financing or the transfer of the property; or if the cost of the owner's title insurance policy is inseparable from the cost of other insurance which is a prerequisite;
 - ❖ Expenses connected with construction of a residence, which are comparable to expenses that are reimbursable with the purchase of an existing residence;
 - ❖ Expenses connected with environmental testing and property inspection fees when required by Federal, State, or local law; or by the lender as a precondition to sale or purchase; and
 - ❖ Other expenses of sale and purchase made for required services that are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station.

9.3. Identifying Non-Reimbursable Expenses

Your Agency will not pay:

- ❖ Any fees that have been inflated or are higher than normally imposed fees for similar services in the locality;
- ❖ Broker fees or commissions paid connected with the purchase of a home at the new official station; owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance paid for by you that is connected with the purchase of a residence for your protection;
- ❖ Interest on loans, points, and mortgage discounts;
- ❖ Property taxes;
- ❖ Operating or maintenance costs;
- ❖ Any fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, Title I, Pub. L. 90-321, as amended, and Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR part 226), unless specifically authorized in §302-11.200;
- ❖ Expenses that result from construction of a residence, except as provided in §302-11.200(f) (10); and Losses, see §302- 11.304.

9.4. Home Purchase

The home you purchase must be the home you will commute to and from work daily. You and/or your immediate family member must be the only individuals on the title or your reimbursement may be reduced on a pro rata basis. The government will reimburse your customary and reasonable purchase transactions. The reimbursement cannot exceed five percent (5%) of the actual purchase price of a residence at the new official station. You will have to purchase and submit your claim for reimbursement within one (1) year of your report date.

Credits or grants on the Closing Disclosure Document (CDD), formerly identified as the HUD1 settlement statement. Any credit or grant on the CDD that is not itemized will require a letter from the lender or title company providing an explanation of the credit and what it covers. As you are negotiating your purchase, please keep in mind that credits on the CDD may reduce the total amount authorized for reimbursement. For example, if your reimbursable closing costs are \$5,000 and you receive a \$3,000 credit on your CDD towards closing costs or a generic credit on the CDD, your reimbursable total will be reduced to \$2,000 after the credit has been deducted.

Remember, the following signed documents are needed to be reimbursed:

- ❖ Copy of the Closing Disclosure Document (CDD) and any addendums to this document;
- ❖ Sales and /or purchase agreement contract;
- ❖ Any other invoices or receipts for other costs paid outside of closing.

10. Household Goods (HHG)

Reimbursement for HHG Shipment expenses are considered taxable income by the IRS and will be included in your gross income on your LES.

This section will help you determine the answer to the following questions:

- ❖ How will you be reimbursed for the shipment of your household goods?
- ❖ Who will pack and inventory your household goods?
- ❖ How long may your goods remain in temporary storage?

An employee only qualifies for reimbursement associated with shipment and temporary storage of household goods when those goods are shipped from the residence from which he / she commutes to and from work daily. If your family lives in a residence other than the one from which you commute, you are not eligible for shipment or storage of household goods from that residence. This rule applies to all relocation types, including new appointees transferring into public service from the private sector.

The maximum weight allowance you are authorized for household effects and personal goods is 18,000 pounds. You must pay for any shipping and temporary storage charges more than the 18,000-pound limit.

If you are completing a CONUS move, you may ship your household goods using the following methods:

- ❖ **Method 1**: Shipment by VA's Moving Provider (MP). The VA's MP typically initiates packing and shipment of HHG about 4 – 6 weeks after the travel authorization is published.
- ❖ **Method 2**: Self-Shipment (DITY move).
- ❖ **Method 3**: Combination of both.

Under the VA's MP method, your PCS Counselor will send a copy of the final Travel Authority (TA) and initiate a Bill of Lading with VA's MP, who will contact you usually within two (2) business days after receiving and processing the Bill of Lading for in-depth counseling session. The VA's MP will pack, ship, store, deliver, and unpack your goods in one lot. Under this method, VA pays the MP directly and you incur no up-front costs as long as you stay within the 18,000-pound weight limit.

NOTE: *You can ship up to 18,000 lbs. and can have up to 60 days of temporary storage. Additional storage not to exceed 150 days requires Agency approval with appropriate*

You are permitted to transport household goods, including furniture, appliances, clothing, books, equipment, snowmobiles, and vehicles with two or three wheels (e.g., motorcycle, moped) that belong to you and your immediate family.

The following items will not be included in the shipment of HHG:

- ❖ Automobiles, trucks, vans and similar motor vehicles;
- ❖ Boats that do not easily fit into the commercial carrier's moving van;
- ❖ Airplanes or gliders;
- ❖ Farm vehicles;

- ❖ Major vehicle parts (i.e. engines);
- ❖ Live animals;
- ❖ Cord wood and building materials;
- ❖ Alcoholic beverages; or
- ❖ Flammable and/or explosive materials.

If you need to schedule time off or take leave to be at your residence when the carrier picks up your household goods, you must contact your supervisor and Human Resources Office for all administrative leave requests.

10.1. Self-Shipment - Do It Yourself (DITY) Move

A DITY (Do-It-Yourself) move is one in which a traveler chooses to move all his/her household goods by renting a moving vehicle or hiring professional movers. This would also include the use of PODS (Portable on Demand Storage), which are for moving & storage.

Reimbursement for the DITY expense and or DITY storage is considered taxable income by the IRS and will be included in your gross income on your LES.

Whether the traveler chooses DITY, VA's Moving Provider (MP), or both, they still must speak with a VA's MP counselor prior to movement of HHG.

Reimbursable costs under the self-shipment method include those associated with the following items:

- ❖ Truck rental.
- ❖ Trailer rental required to ship authorized household goods (not unauthorized items such as POVs or motorcycles).
- ❖ Fuel for rental vehicle (not POV).
- ❖ Packaging materials.
- ❖ Toll charges.

A traveler can do a full or partial do it yourself move (DITY). The VA will only pay up to 18,000 pounds to be moved. This is a combination of your DITY move and the VA's MP move. To be reimbursed for a DITY move, you must have the following:

- ❖ A paid in full receipt for the U-Haul Truck;
- ❖ Inventory list;
- ❖ Weight ticket showing the truck empty;
- ❖ Weight ticket showing the truck full;
- ❖ Receipts for gas; and
- ❖ Receipts for any tolls.

According to the FTR (§302-7.16), reimbursement for a DITY move reimbursement is limited to the actual cost incurred, not to exceed what the Government would have incurred under the method selected by VA.

For a partial DITY Move, if the total weight of HHGs is close to the 18,000-maximum limit, the final invoice from the VA's MP will be required before paying the DITY move amount to ensure that the weight limit is not exceeded.

10.2. Split Shipment Real-World Example

Scenario: Here is an example of a "Split Move" cost. Shipping 10,000 pounds of household goods from old duty station-Tampa, FL to new duty station-Austin, TX, but another 6,000 pounds of household goods are in storage in Memphis, TN.

Question: Will I be covered since I am under the maximum limit of 18,000 pounds?

Answer:

- ❖ Household goods movements are cost limited from Tampa, FL to Austin, TX in a one lot move.
- ❖ The VA's MP will look at the costs from all locations based on the comparison of what it would cost to move 16,000 pounds from Tampa to Austin. That comparison will then be used to determine if the move will be fully covered or if a collection is needed.

The VA partners with a reliable MP that has been in business for many years. However, we realize that sometimes issues may occur. If you do encounter any problems, please contact your MP counselor immediately for assistance. To launch formal complaints with the VA's MP, you will receive an email from GSAMOVEHELP@gsa.gov to submit GSA Form 3080 (Move Survey). In addition, you can also contact the VA – PCS Travel Office.

10.3. Temporary Storage of Your Household Goods

You are entitled to store your HHGs in temporary storage for up to 60 calendar days when relocating within CONUS. Reimbursement of storage expenses related to HHGs is treated as taxable income and will be included as gross income on your LES.

Your HHG may be stored either in:

- ❖ Available Government-owned storage space; or
- ❖ Suitable commercial storage space obtained by the Government if:
 - ❖ Government-owned space is not available, or
 - ❖ Commercial storage space is more economical or suitable because of location, transportation costs, or for other reasons.

You may request to extend temporary storage of your HHGs for an additional period (not to exceed a total of 150 days) by contacting your PCS Counselor who will submit a memo with your justification to your AO for review and approval. If the AO approves the extension, this authorization must be documented as an amendment to your TA.

Circumstances beyond your immediate control which could justify additional storage time include the following:

- ❖ The unavailability of suitable, affordable housing within 25 miles of the duty station;
- ❖ A delay in constructing a new residence;
- ❖ The serious illness of an employee or illness/death of an immediate family member; and
- ❖ Acts of nature beyond the control of the employee.

Under no circumstances may the government provide reimbursement for temporary storage of HHGs for a period of more than 150 days for moves within CONUS.

Extended storage of HHGs belonging to an employee transferred or a new appointee assigned to an official station at an isolated location in CONUS may be allowed only when it is clearly justified under the conditions identified under this section, and is not primarily for the convenience, or at the request of the employee or the new appointee.

11. Understanding the Tax Implications of Your Move

This section will help you determine answers to the following questions:

- ❖ What is the withholding tax allowance (WTA)?
- ❖ What is the relocation income tax allowance (RITA)?
- ❖ How will moving impact my taxes?

As discussed throughout this handbook, reimbursement of certain expenses is considered taxable income by the IRS. The IRS considers the expenses associated with the following activities taxable throughout your move:

- ❖ Taking a house-hunting trip (transportation, rental car, and per diem).
- ❖ En-route travel M&IE.
- ❖ Movement of your household goods by you or a government provider.
- ❖ Storing your household goods at a storage facility.
- ❖ Non-temporary storage of household goods.
- ❖ Selling your residence without the assistance of a relocation services vendor.
- ❖ Receiving a home marketing incentive payment.
- ❖ Staying in temporary quarters (i.e., lodging and M&IE).
- ❖ Closing on your new residence.
- ❖ Incurring miscellaneous expenses associated with your move.
- ❖ WTA and RITA.
- ❖ **EXCEPTION:** Home Sale Program-Buyer Value Option (BVO) remains non-taxable.

Any taxable reimbursements you receive within a given calendar year for relocation-related activities will be included on your Wage and Tax Statements (W-2s) as wages, tips, and compensation (i.e., gross income). The government uses two (2) allowances to help offset the additional federal taxes you will owe because of these activities: the WTA and RITA. The WTA will be calculated and paid at a rate of twenty-two percent (22%) to offset the federal taxes that are withheld each time a travel voucher is paid. You must identify on each travel voucher you submit if you want to receive the WTA or not. WTA allowances apply only to Federal taxes; any state and local taxes if applicable, FICA, and Medicare will be deducted from the reimbursement. The WTA is considered as part of your overall Relocation Income Tax (RIT) allowance.

The RITA claim is filed to determine the actual RITA for the reimbursed expenses. The VA pays you the difference between the WTA received on your travel vouchers and the actual amount of the RITA. Occasionally, the WTA received can be greater than the actual RITA, and in this case you will owe the difference to the VA and a bill of collection will be issued.

Since the WTA is calculated using the twenty-two percent (22%) federal tax bracket, regardless of your actual bracket. It is possible you may be reimbursed more via WTA than allowed by RITA. If this is the case, you will receive a bill of collection for the overpayment of the WTA. If the RITA calculation determines you did not receive enough WTA, you will receive a payment for the difference.

FSC will notify you when to complete the RITA claim and a News Flash is issued giving you more information on how to file. You can expect to see the News Flash around the end of April.

IMPORTANT! Filing your RITA claim is a requirement. If you chose the WTA and do not file a RITA claim, a bill of collection will be issued for the entire amount of the WTA. The RITA is based upon the actual amount you owe. Specific questions regarding your personal tax liability should be addressed by a professional tax preparer, and not your PCS Counselor.

12. Filing for Reimbursement

All claims are required to be completed using the relocation system. If you would like to receive assistance on how to submit your claims, please contact the PCS Travel Claims Department at 512-460-5252 option 1 or 512-460-5125.

Per the FTR, you have a year to utilize your entitlements. Per VA Policy, you should submit your claim within 5-business days of the incurred expense. On average, it can take approximately 5 minutes to submit a claim.

13. FTR Frequency Asked Questions (FAQ)

1. **§302-3.202** If my immediate family member and I both transfer to the same official station, may we both claim the same relocation allowances for the same non-employee family member?

No, when both you and your immediate family member transfer in the interest of the Government, you must provide your Agency with the name(s) of non-employee family member(s) who will receive allowances under each of your TA. Only one of you may claim allowances for a non-employee member(s) of your immediate family (non-employee members may only be on one TA).

2. **§302-3.505** How long must an employee to agree to the terms of a service agreement?
- ❖ Within the continental United States for a period of service of not less than 12 months following the effective date of your transfer;

- ❖ Outside the continental United States for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of transfer.

3. **§302-3.5** If I travel to my first official station before I have been appointed, will I be reimbursed for my relocation expenses?

You may not be reimbursed for relocation expenses incurred before you have been appointed to a Federal position and signed an agreement to remain in Government service for 12 months after appointment.

4. **§302-4.101** Must my immediate family member(s) and I begin PCS travel at the old official station and end at the new official station?

No, if an alternate location is used, reimbursement is limited to the allowable cost by the usually traveled route between your old and new official stations.

5. **§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.

6. **§302-4.204** If my spouse or domestic partner does not accompany me but travels unaccompanied at a different time, what per diem rate will he/she receive?

If your spouse or domestic partner does not accompany you but travels unaccompanied at a different time, he/she will receive the same per diem rate to which you are entitled.

7. **§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.

8. **§302-5.4** Who is not eligible for a house hunting trip expenses allowance?

New appointees and employees assigned under the Government Employees Training Act (5 U.S.C. 4109) are not eligible for a house hunting trip expenses allowance.

9. **§302-5.9** May my spouse and I perform separate house hunting trips at Government expense?

Yes, however, your reimbursement will be limited to the cost that would have been incurred if you and your spouse had traveled together on one round trip.

10. **§302-5.10** How soon may I and/or my spouse begin a house hunting trip?

You may begin your house hunting trip as soon as your Agency has notified you of your transfer and issued a travel authorization for a house hunting trip. To take maximum advantage of your trip, however, it is very important that you become familiar as quickly as you can with your new official station area (e.g., housing market conditions, school locations, etc.). If you are selling your residence at your old official station, you should not begin your house hunting trip until you have a current appraisal of the value of the residence so that you can more accurately determine the appropriate price range of residences to consider during your house hunting trip.

11. **§302-5.12** When must my house-hunting trip (HHT) be completed?

You and/or your spouse must complete your HHT trip as indicated in the following table:

Table 14: House-Hunting Trip Deadlines

<u>For</u>	<u>Your HHT must be completed by</u>
You	The day before you report to your new official station
Your spouse	The earlier of: <ul style="list-style-type: none"> • The day before your family relocates to your new official station • The day before the maximum time for beginning allowable travel expires (see §302-2.100 - FTR).

12. **§302-5.18** May I retain any balance left over from my house hunting reimbursement if my lump sum is more than adequate to cover my house hunting trip?

Yes, if your lump sum house hunting amount is more than adequate to cover your house hunting expenses any balance belongs to you.

13. **§302-6.4** Am I eligible for a TQSE allowance?

Only if you meet the following criteria:

- ❖ Your new official station is located within the United States; and
- ❖ Your old and new official stations are 50 miles or more apart (as measured by map distance) via a usually traveled surface route.
- ❖ If you are an employee who is authorized to transfer.

14. **§302-6.9** Where may I/we occupy temporary quarters at Government expense?

You and/or your immediate family may occupy temporary quarters at Government expense within reasonable proximity of your old and/or new official stations. Neither you nor your immediate family may be reimbursed for occupying temporary quarters at any other location, unless justified by special circumstances that are reasonably related to your transfer.

15. **§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.

16. **§302-6.105** What is a “compelling reason” warranting extension of my authorized period for claiming an actual TQSE reimbursement?

NOTE: A “compelling reason” is an event that is beyond your control and is acceptable to your Agency.

- ❖ Delivery of your household goods to your new residence is delayed due to strikes, customs clearance, hazardous weather, fires, floods or other acts of God, or similar events.
- ❖ You cannot occupy your new permanent residence because of unanticipated problems (e.g., delay in settlement on the new residence, or short-term delay in construction of the residence).
- ❖ You are unable to locate a permanent residence which is adequate for your family’s needs because of housing conditions at your new official station.
- ❖ Sudden illness, injury, your death or the death of your immediate family member; or
- ❖ Similar reasons.

17. **§302-6.106** May I interrupt occupancy of temporary quarters?

- ❖ For the time allowed for en-route travel between the old and new official stations; Yes, your authorized period for claiming actual TQSE reimbursement is measured on consecutive days, and once begun, normally continues to run if you occupy temporary quarters. You may, however, interrupt your authorized period for claiming actual TQSE reimbursement in the following instances:
- ❖ For circumstances attributable to official necessity such as an intervening temporary duty assignment or military duty; or
- ❖ For a non-official necessary interruption such as hospitalization, approved sick leave, or other reason beyond your control and acceptable to your Agency.

18. **§302-6.109** May the period for which I am authorized to claim actual TQSE reimbursement for myself be different from that of my immediate family?

No, the eligibility period for which you are authorized to claim actual TQSE reimbursement for yourself and for each member of your immediate family must run concurrently.

19. **§302-6.111** May I and/or my immediate family occupy temporary quarters longer than the period for which I am authorized to claim actual TQSE reimbursement?

Yes, but you will not be reimbursed for any of the expenses you incur during the unauthorized period.

20. **§302-7.3** May HHG be transported or stored in more than one lot?

Household goods may be transported and stored in multiple lots, however, your maximum HHG weight allowance is based upon shipping and storing all HHG as one lot.

21. **§302-7.4** Who pays for shipping professional books, papers, and equipment (PBP&E)?

The Agency may pay for shipping PBP&E as a discretionary item. When authorized, shipping PBP&E is considered an administrative cost to the Agency. However, for ease of administration in calculating this allowance, PBP&E should be included as part of the HHG shipment, if possible. That is, if the net weight of the HHG plus the PBP&E is less than 18,000 pounds, the Agency should ship the items together and pay for the HHG shipment in one payment.

22. **§302-7.6** What are the authorized origin and destination points for the transportation of HHG and PBP&E.

The authorized origin and destination points for the transportation of HHG and PBP&E vary by category of employee and are listed in the following table:

Table 15. Transportation of HHG and PBP&E

Category of Employee	Authorized Origin/Destination
Employee transferred between official stations	Between the old and new official stations (Including to/from extended storage location when authorized).
New appointee	From place of actual residence to new official station (including to location of extended storage when authorized).
Employee returning from outside CONUS assignment for separation from Government service	Last official station and extended storage location, when authorized, to place of actual residence.
Employee authorized separation travel at Government expense to actual residence but retiring at the OCONUS official station or an alternate location.	From any location including actual residence and extended storage location to any other location (including the OCONUS official station), not to exceed the constructive transportation cost from the official station and extended storage location (respectively) to the actual residence.
SES last move home benefits.	From the last official station and extended storage location, when authorized, to the place of selection.
Temporary change of official station (TCS)	From the current official station to the TCS location and return (includes to and from extended storage location when authorized).

23. **§302-7.7** May the origin and destination points be other than that prescribed in §302-7.6?

Yes, shipments may originate or terminate at any location; however, your reimbursement is limited to the cost of transporting the property in one lot from the authorized origin to the authorized destination.

24. **§302-9.302** How many POV's may I be authorized to transport within CONUS?

You may be authorized to transport only the number of POVs equal to the number of people on the relocation travel orders, who are licensed drivers, not to exceed two, while relocating within CONUS at Government expense under this Chapter. Your Agency must determine that such transportation is advantageous and cost effective to the Government in accordance with §302-9.301. A vehicle may not be shipped as PBP&E.

25. **§302-11.21** How long do I have to submit my claim for reimbursement of expenses incurred relating to 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. (§302-11.23)

26. **§302-11.103** How will I be reimbursed if I or a member of my immediate family do not hold full title to the property for which I am requesting reimbursement?

If you or a member of your immediate family do not hold full title to the property for which you are requesting reimbursement, you will be reimbursed on a pro rata basis to the extent of your actual title interest plus your equitable title interest in the residence.

27. **§302-11.300** Is there a limit on how much my Agency will reimburse me for residence transactions?

Yes, your Agency will reimburse you no more than:

- ❖ Ten percent of the actual sales price for the sale of your residence at the old official station; and
- ❖ Five percent of the actual purchase price of the residence for the purchase of a residence at the new official station.

28. **§302-11.321** How will I be reimbursed when I share a lease with someone else?

When you share a lease with someone else you will be reimbursed on a pro rata basis for that portion of the lease that you are responsible for.

29. **§302-16.102** What amount may my Agency reimburse me for miscellaneous expenses?

The following amounts will be paid for miscellaneous expenses without support or documentation of expenses.

- ❖ Either \$650 or the equivalent of one week's basic gross pay, whichever is the lesser amount, if you have no immediate family relocating with you; or
- ❖ \$1,300 or the equivalent of two weeks' basic gross pay, whichever is the lesser amount, if you have immediate family members relocating with you.

30. **§302-17.20** What is the purpose of the WTA?

The purpose of the WTA is to protect you from having to use part of your relocation expense reimbursements to pay Federal income tax withholding; it does not cover state taxes, local taxes, Medicare taxes, or Social Security taxes

31. **§302-17.30** What is the purpose of the RITA?

The purpose of the RITA is to reimburse you for any taxes that you owe that were not adequately reimbursed by the WTA. The WTA calculation is based on the 25 percent income tax withholding rate applicable to supplemental wages. This may be higher or lower than your actual tax rate. The RITA, on the other hand, is based on your marginal tax rate, determined by your actual taxable income and filing status, which allows your Agency to reimburse you for substantially all your Federal income taxes. The RITA also reimburses you for any additional state and local taxes that you incur because of your relocation, because they are not reimbursed in the WTA process.

32. **§302-2.7** What happens if I attempt to defraud the Government?

If you attempt to defraud the Government, you forfeit reimbursement and you may be subject under 18 U.S.C. 287 and 1001 to one, or both, of the following:

- ❖ A fine of not more than \$10,000, and/or
- ❖ Imprisonment for not more than 5 years.

33. **§302-2.15** Will I be penalized for violation of my service agreement?

Yes, if you violate a service agreement (other than for reasons beyond your control and which must be accepted by your Agency), you will have incurred a debt due to the Government and you must reimburse all costs that your Agency has paid towards your relocation expenses including withholding tax allowance (WTA) and relocation income tax (RIT) allowance.

14. PCS Top Frequently Asked Questions (FAQ)

1. **Who do I contact if my PCS Counselor is out-of-office?**

At times, your PCS Counselor may be out-of-office. Please rest assured, we have a team of PCS counselors that are available to assist you. To reach any PCS Counselor, please call: (512) 460-5252 Option: 8 or for claims assistance, choose Option 1.

2. **Will all my moving/relocation expenses be covered for my authorized PCS relocation?**

Your relocation entitlements are authorized in accordance with the Federal Travel Regulations and VA Travel Policy. The PCS entitlements will help lessen some of the financial burden of relocating, but the reimbursements will not necessarily cover 100% of the expenses you may incur. Taxes will also be withheld from all taxable reimbursements.

3. **When will I receive my travel authority, so I can start incurring expenses for my relocation?**

Our goal is to issue your travel authority within 1 work week. Please take note, issuance of your approved Travel Authority is dependent on all parties completing their role in the relocation system timely. The key contributors include HR, VA Station, Budget Official, VA-FSC PCS Travel, Approving Official (approvals), and the VA employee (providing discretionary items to PCS counselor). At times, a delay could occur if a key contributor is unavailable or unable to complete their role timely in the relocation system.

4. When am I authorized to start incurring travel expenses for my relocation?

Per VA Travel policy, please remember PCS travelers should not incur expenses until TA is approved. PCS reimbursements may be denied if traveler incurred expenses prior to receiving travel authority, which could result in financial hardship for the traveler.

5. When will I receive a call from the VA's Moving Provider to schedule my pack/ship date of my Household Goods (HHG)?

Once your travel authority is published approved, a representative from the VA's Moving Provider will contact you within 2 business days to schedule the pack/ship dates of your HHGs.

6. Am I authorized Household Goods (HHG) storage after 150 days?

Per VA Travel Policy and Federal Travel Regulation, under no circumstances may goods be stored in temporary storage for a period of more than 150 calendar days total (60 days initial authorization plus up to 90 days extended storage if authorized) for shipments from CONUS to CONUS locations, or more than 180 calendar days total (90 days initial authorization plus up to 90 days extension) for shipments that include OCONUS origin or destination.

7. If I receive a travel pay advance, when do you start collecting these funds?

Advances are required to be collected when any type of payment is processed. All advances will be offset by all travel claims, this means that when you submit for any type of reimbursement (i.e. En- route, House Hunting, Miscellaneous Expense Allowance, Temporary Quarters, etc.), then all reimbursements will be applied to the outstanding advance balance, less tax, until the advances are reconciled in full.

8. What happens if I am TDY and offered a job with a paid relocation?

When an employee is TDY and accepts a position with a paid relocation package, the employee must return to his/her original station upon "final job offer" acceptance which is required to terminate the TDY period and start the PCS process. The VA-FSC PCS Office cannot start processing the employee's PCS until the employee returns to his/her duty station.

9. What is Withholding tax allowance (WTA) and Relocation Income Tax Allowance (RITA) and how does it relate to my reimbursable expenses?

Withholding Tax Allowance (WTA) is to protect the relocating employee from having to use a substantial part of their moving expense reimbursements for the withholding of taxes. Should you elect WTA, a partial allowance called a withholding tax allowance (WTA) will be calculated and paid at a rate of 25% to offset the Federal taxes that are withheld each time a travel voucher is paid. WTA allowances apply only to Federal taxes. The WTA is considered an advance of Relocation Income Tax allowance (RITA). The RITA claim is filed to determine the actual RITA for the reimbursed expenses. The VA pays you the difference between the WTA received on your travel vouchers and the actual amount of the RITA. If WTA received is greater than the actual RITA, this will result in bill of collection.

10. How do I file my PCS claim?

All claims are required to be completed using the relocation system. Once in the relocation system, a help guide with step-by-step instructions is located on the upper right-hand corner of the page. In addition, if you would like to receive training on how to submit your claims, please contact the claims team at 512-460-5252 option 1 or VAFSC.PCSTravelClaims@va.gov.

11. What are some reasons that will result in my Temporary Quarters (TQ) to end?

Per VA Travel Policy - VA may authorize TQSE/AE (Temporary Quarters Subsistence Expenses/Actual Expenses) for a limited time until a permanent residence has been secured. If purchasing a home, the VA may authorize reimbursement of TQ for a period up to midnight of the day prior to occupying permanent quarters, but no later than midnight of the third business day after the closing date on a purchase of permanent quarters, or lease effective date (FTR §302-6.108). Another circumstance: Authorization for temporary quarters ceases when the employee takes full delivery of their household goods (HHG) regardless of the duration of a lease.

12. Am I authorized annual leave or administrative leave for my PCS move?

The employee's Supervisor may authorize admin leave; however, it's solely Supervisor's discretion. VA Handbook 5011, Part III-27, Chapter 2 (pg. 46) reads as follows,

“Change in Facility “. An employee who is being transferred for the convenience of the Government from one VA facility to another may be excused without charge to leave for the time required, not to exceed 2 workdays, to plan for moving. If the employee is authorized absence not to exceed 10 calendar days to make a round trip in an official travel and duty status to find housing at the new location; time required for getting settled at the new location, not to exceed 1 workday, may be granted as excused absence without charge to leave. Where no advance round trip is made to the new location, the employee may be authorized absence not to exceed 5 workdays with no charge to leave to find housing and move into it within one year after the change in facility.

13. What if I have a remaining balance on my Individual Billed Account (IBA) Travel Card or have additional questions the IBA?

The individual card holder is responsible to pay the balance before the due date. For any questions relating to your IBA travel card, please contact your Agency/Organization Program Coordinator (A/OPC). We recommend you contact your losing A/OPC and gaining A/OPC as part of your out- processing/in-processing. Please refer to –VA Travel Policy Chapter 2: Government Travel Charge Card Program—for more information.

14. Can I use non-conventional lodging accommodations (i.e. Airbnb) for my relocation?

An “approved place of public accommodation” means a hotel, motel, or similar establishment that are listed by the Administrator of the Federal Emergency Management Agency (FEMA) as meeting the requirements of the fire prevention and control guidelines described in section 29 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. § 2225). **Non-conventional lodging options such as Airbnb, HomeAway, or similar non-conventional lodging option, are not an authorized lodging option during government paid relocations** (i.e. en-route lodging, house-hunting lodging, temporary quarters). The FTR provides, in 41 CFR § 301-11.12(a)(4), that non-conventional lodging includes "rooms not offered commercially but made available to the public by area residents in their homes," which appears to best fit the description of rooms offered on Airbnb or similar non- conventional lodging option. 41 CFR § 301-11.12(a)(4) states employees on official travel "may be reimbursed the cost of other types of lodging when there are no conventional lodging facilities in the area (e.g., in remote areas) or when conventional facilities are in short supply because of an influx of attendees at a special event (e.g., World's Fair or international sporting event)." As such, because the rooms offered on Airbnb or similar lodging option are non-conventional lodging, it should only be used if conventional lodging are unavailable or in short supply.

15. Can I book a hotel through an online booking agent or 3rd party company (such as Hotwire or Priceline)?

Lodging reimbursement is only authorized for hotel lodging obtained through an online booking agent or 3rd party company (i.e. Hotwire, Priceline) when the traveler can provide a documented itemized receipt for room costs from the hotel or online booking agent showing the following charges:

- ❖ Daily hotel room costs;
- ❖ Daily hotel taxes; and,
- ❖ Daily miscellaneous fees, if applicable.

NOTE: *Service fees charged by the 3rd party company are not reimbursable.*

16. Do I need to keep all my receipts for my relocation?

Yes, you must keep all receipts for audit purposes regardless of whether the receipt(s) are needed to file for reimbursement.

Appendix A. Acronyms (Table 16)

Acronym	Definition
AO	Authorizing Official
AVO	Appraised Value Option
BO	Budget and Finance Officer
BVO	Buyer Value Option
CDD	Closing Disclosure Document
CONUS	Continental United States
DI	Discretionary Items
DITY	Do It Yourself Move
DR	Direct Reimbursement
FMS	Financial Management System
FTR	Federal Travel Regulation
GSA	General Services Administration
GTCC	Government Travel Charge Card
HHG	Household Goods
HHT	House Hunting Trip
HR	Human Resources
IRS	Internal Revenue Service
LES	Leave and Earning Statement
M&IE	Meals and Incidental Expenses
MEA	Miscellaneous Expense Allowance
OCONUS	Outside the United States
PCS	Permanent Change of Station
POV	Private Owned Vehicle
RITA	Relocation Income Tax Allowance
MP	VA's Moving Provider
SES	Senior Executive Service
TA	Travel Authority
TCS	Temporary Change of Station
TDY	Temporary Duty
TQ	Temporary Quarters
TV	Travel Voucher
VA	Department of Veterans Affairs
WTA	Withholding Tax Allowance

Appendix B. Home Purchase Fact Sheet

- ❖ Must be authorized Permanent Change of station (PCS) move.
 - ❖ Authorized for PCS Relocation transfers only (not for new hires).
 - ❖ Home must be the residence you will commute to and from work daily and hold title with immediate family.
 - ❖ Have up to 1 year from your report date to complete the purchase of a new residence.
 - ❖ Reimbursed actual, reasonable and customary closing costs for the area in accordance with FTR and not to exceed 5% of purchase price (reimbursement will be decreased by receiving credits).
 - ❖ Reimbursement is taxable.
 - ❖ The limit reimbursed for residence transactions is: 5% percent of the actual purchase price of the residence for the purchase of a residence at the new official station.
1. Non-Reimbursable Expenses (Agency will not pay):
- ❖ Broker fees or commissions paid relating to the purchase of a home at the new official station – not reimbursable
 - ❖ Owner’s title insurance policy - not reimbursable
 - ❖ Interest on loans, points, (VA funding fees) and mortgage discounts –not reimbursable (Underwriting fee can be paid if not Origination fee is claimed).
 - ❖ Property taxes - not reimbursable
 - ❖ VA funding fees – paid to obtain lower interest
 - ❖ Homeowner’s insurance – Escrow/Operating cost - not reimbursable
 - ❖ Inspections not reimbursable: GSBCA 15645-RELO
 - ❖ Operating or maintenance costs-Home Warranty – not reimbursable
 - ❖ Tax Service Fee-Typically required by lender but deemed to be a prerequisite to the extension of credit – not reimbursable (Underwriting fee)
2. Reimbursable Expenses
- ❖ The customary cost for an appraisal
 - ❖ Cost of a (lender) title insurance policy, costs of preparing conveyances, other instruments, and contracts and related notary fees and recording fees; cost of making surveys, pre-paring drawings or plats.
 - ❖ The costs of searching title, preparing abstracts, and the legal fees for a title opinion to the extent such costs: (1) Have not been included in other related transaction costs (i.e., broker’s fees or real estate Agency fees); and (2) Do not exceed the charges, for such expenses, that are customarily charged in the locality of your residence.

- ❖ The following “other” miscellaneous expenses connected with the purchase of your residence, provided they are normally paid by the seller in the locality of the residence, to the extent that they do not exceed specifically stated limitations, or if not specifically stated, the amounts customarily paid in the locality of the residence:
 - ❖ FHA or VA fees for the loan application;
 - ❖ Loan origination fees and similar charges such as loan assumption fees, loan transfer fees or other similar charges not to exceed 1 percent of the loan amount without itemization of the lender’s administrative charges (unless requirements in §302-11.201 are met), if the charges are assessed in lieu of a loan origination fee and reflects charges for services like those covered by a loan origination fee;
 - ❖ Cost of preparing credit reports;
 - ❖ Mortgage and transfer taxes;
 - ❖ State revenue stamps;
 - ❖ Other fees and charges similar in nature to those listed in paragraphs (f)(1) through (f)(5) of this section, unless specifically prohibited in §302-11.202;
 - ❖ Mortgage (**lender**) title insurance policy, paid by you, on a residence you purchased for the protection of, and required by the lender;
 - ❖ Closing costs relating to the construction of a residence, which are comparable to expenses that are reimbursable relating to the purchase of an existing residence;
 - ❖ Expenses relating to the environmental testing and property inspection fees when required by Federal, State, or local law; or by the lender as a precondition to sale or purchase;
 - ❖ Other expenses if customarily paid by the purchaser of a residence at the new official station.

Reimbursable Items (if approved on TA) and a check list of items needed to file a claim	Submitted Expense within Relocation System	Returned Signed 1012 within Relocation System
<p>Miscellaneous Expense Allowance Fixed rate</p> <p>Employee only</p> <ul style="list-style-type: none"> <input type="checkbox"/> No receipts required. En Route claim must be filed <input type="checkbox"/> Dependents if approved separate travel <input type="checkbox"/> No receipts required. En Route claim must be filed <p>OR</p> <p>Miscellaneous Expense Allowance Actual method</p> <p>Employee only</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review FTR for allowable expenses i.e. car registration <input type="checkbox"/> Receipts for all eligible for reimbursement expenses <input type="checkbox"/> En route trip must be filed (wait to file claim until all expenses incurred – only one claim for employee and one claim for dependents can be filed) <p>Dependents if approved separate travel</p> <ul style="list-style-type: none"> <input type="checkbox"/> Review FTR for allowable expenses i.e. car registration <input type="checkbox"/> Receipts for all eligible for reimbursement expenses <input type="checkbox"/> En route trip must be filed (wait to file claim until all expenses incurred – only one claim for employee and one claim for dependents can be filed) 	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p><input type="checkbox"/></p>
<p>Temporary Quarters Lump Sum (if approved on TA) No claim to be file</p> <ul style="list-style-type: none"> <input type="checkbox"/> All lodging and meals receipts must be kept for an audit (time to keep all receipts, as required by IRS) 	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>

Reimbursable Items (if approved on TA) and a check list of items needed to file a claim	Submitted Expense within Relocation System	Returned Signed 1012 within Relocation System
<p>Temporary Quarters Actual reimbursement approved on TA 30 days to maximum 120 days. 30 days increments (any increment)</p> <ul style="list-style-type: none"> <input type="checkbox"/> All paid in full itemized lodging receipts (non-conventional lodging are not i.e. RB&B not reimbursable) <input type="checkbox"/> On lined booked and online paid lodging requires proof of check in and check out <input type="checkbox"/> Short term lease (6 months or less – contract signed by all parties and all addendums required to be submitted with the claim <input type="checkbox"/> If on TDY while in TQ – TDY orders must be provided <input type="checkbox"/> Grocery receipts, legible with date of payment showing (non-reimbursable items i.e. medicine or alcohol if included will be Subtracted). Receipts should be listed under “additional expenses” section of the claim <input type="checkbox"/> Convenience store and drugstore receipts must be itemized for reimbursable items only and Receipts should be listed under “additional expenses” section of the claim <input type="checkbox"/> Dry cleaning must be itemized and show balance \$0.00/paid in full <p>Other meals receipts: <u>Actual - incurred expenses</u> (or a sum of expenses for multiple meals) must be entered on the claim (rounding off will not be accepted)</p> <p>Individual meals other than groceries:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Restaurants receipts <u>must be itemized</u> and showing total paid including Tip (excessive tip will be reduced to the customary amount) <input type="checkbox"/> <u>Itemized receipts</u> (not just payment receipt) required for any single meal expense of \$75.00 for one person or more individuals. 	<input type="checkbox"/>	<input type="checkbox"/>
<p>Real Estate Expenses - lease break</p> <ul style="list-style-type: none"> <input type="checkbox"/> Copy of the lease which states the lease breaking conditions and fees involved and all addendums to the lease. 	<input type="checkbox"/>	<input type="checkbox"/>

<ul style="list-style-type: none"> <input type="checkbox"/> Receipt of paid invoice with leasing Agency header and signature – no generic receipt accepted. <input type="checkbox"/> Copy of notice to vacate to leasing Agency. <input type="checkbox"/> Letter of settlement from the leasing Agency itemizing all expenses charged to fulfill the lease contract. <input type="checkbox"/> If paying for remaining months of the lease agreement until house/apartment has been leased again: at the end of each month, a monthly letter is required from the leasing Agency stating the residence is still vacant and not leased to any other persons and is actively marketed. 		
<p>Real Estate Purchase and Sale</p> <ul style="list-style-type: none"> <input type="checkbox"/> Sale and Purchase agreement with all addendums and all parties’ initials dates and signatures (all consecutive pages in the PDF format) <input type="checkbox"/> Closing Disclosure/CD or ALTA or CD for the cash transactions. Documents must be signed and dated. Sale CD is usually 2 pages. Purchase is usually 5 pages. <input type="checkbox"/> Other itemized receipts related to this transaction not listed on CD. 	<input type="checkbox"/>	<input type="checkbox"/>

<p>Reimbursable Items (if approved on TA) and a check list of items needed to file a claim</p>	<p>Submitted Expense within Relocation System</p>	<p>Returned Signed 1012 within Relocation System</p>
<p>Household Good/HHG Do It Yourself/DITY move or partial DITY move.</p> <p>DITY: Moving HHG on your own in a rented truck or by hired professionals.</p> <p>Total HHG relocation maximum weight is 18,000 lbs.</p> <p>The VA’s Moving Provider and DITY together) claim will be paid based on the cost comparison of the one lot by the GSA/TMSS estimate. NOTE: The lower cost will be paid.</p> <p>Professional movers</p> <ul style="list-style-type: none"> <input type="checkbox"/> Paid in full Invoice from professional movers showing dates of the move <input type="checkbox"/> Weight ticket for empty truck (before loading) and full truck (after loading) <input type="checkbox"/> Inventory list <p>Using rented truck</p> <ul style="list-style-type: none"> <input type="checkbox"/> Paid in full Invoice from truck leasing company i.e. U-Haul showing rented and returned dates <input type="checkbox"/> Weight ticket for empty truck (before loading) and full truck (after loading) <input type="checkbox"/> Inventory list <input type="checkbox"/> Paid in full itemized receipt for packing supplies (items that become your property i.e. tape dispenser are not reimbursable) <input type="checkbox"/> Packing/loading/unloading labor paid itemized receipts (must be on a profession company invoice with itemization of labor units and hours charged) <input type="checkbox"/> Fuel receipts for the transport of your HHG or the number of miles driven (higher amount will be reimbursable) 	<p style="text-align: center;"><input type="checkbox"/></p> <p style="text-align: center;"><input type="checkbox"/></p>	<p style="text-align: center;"><input type="checkbox"/></p> <p style="text-align: center;"><input type="checkbox"/></p>

<p>POV Shipment /DITY (if approved on TA). Claim will be paid based on the cost comparison to the GSA/TMSS estimate. NOTE: The lower cost will be paid.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Paid in full invoice from professional movers showing dates of the move 	<input type="checkbox"/>	<input type="checkbox"/>
<p>Household Good temporary storage /HHG Do It Yourself/DITY storage.</p> <p>Total HHG storage 60 days originally to the maximum 150 days if approved.</p> <p>Claim will be paid based on the cost comparison by the GSA/TMSS estimate. NOTE: The lower cost will be paid.</p> <p>Claim to be submitted after the 1st 30 days storage was completed and paid in full. Consecutive claims thereafter should be submitted in 30 days increments.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Storage itemized, paid in full invoice showing dates delivered to storage (incident to the relocation) <input type="checkbox"/> Inventory <input type="checkbox"/> Weight receipts 	<input type="checkbox"/>	<input type="checkbox"/>
<p>Relocation Income Tax Allowance /RITA (Claim to be submitted next calendar year after your relocation and any year after according to payments received)</p> <ul style="list-style-type: none"> <input type="checkbox"/> W-2 and any other income documents i.e. Retirement, 1099-INT <input type="checkbox"/> If married filing taxes jointly, RITA from need to be signed by the spouse <input type="checkbox"/> Form 10091 if Bank Information should be updated 	<input type="checkbox"/>	<input type="checkbox"/>

Appendix D. PCS New Hire and Last Move Home Expense Submission Checklist

PCS New Hire and Last move home Expense Submission Checklist

All receipts for incurred relocations expenses (regardless amount) must be kept for a possible audit.

All receipts should be kept according to the IRS timeline requirement.

Reimbursable Items (if approved on TA) and a check list of items needed to file a claim	Submitted Expense within Relocation System	Returned Signed OF-1012 within Relocation System
<p>En Route Travel employee or employee and dependents traveling together Travel by POV</p> <ul style="list-style-type: none"> <input type="checkbox"/> POV mileage for en route trip (departure to destination showing distance between lodging stops. <input type="checkbox"/> Lodging - itemized paid in full receipts (if booking online, proof of stay in lodging required) <input type="checkbox"/> Meals receipts are not needed to file claim (receipts must be kept for an audit) <input type="checkbox"/> Tolls total cost incurred (receipts are not required) 	<input type="checkbox"/>	<input type="checkbox"/>
<p>En Route Travel dependents traveling separately on a different day (New hire and last move home dependents are not eligible for the per diem)</p> <ul style="list-style-type: none"> <input type="checkbox"/> POV mileage for en route trip (departure to destination) <input type="checkbox"/> Tolls total cost incurred (receipts are not required) 	<input type="checkbox"/>	<input type="checkbox"/>
<p>Travel by Air</p> <ul style="list-style-type: none"> <input type="checkbox"/> Itinerary and boarding passes for each traveler <input type="checkbox"/> Luggage itemized receipt (only one piece is approved/additional pieces is a discretionary item and must be approved on TA prior to travel) <input type="checkbox"/> Taxi to & from airport itemized receipt or mileage if dropped off 	<input type="checkbox"/>	<input type="checkbox"/>

<p align="center">Reimbursable Items (if approved on TA) and a check list of items needed to file a claim</p>	<p align="center">Submitted Expense within Relocation System</p>	<p align="center">Returned Signed 1012 within Relocation System</p>
<p>Household Good temporary storage /HHG Do It Yourself/DITY storage.</p> <p>Total HHG storage 60 days originally to the maximum 150 days if approved. Last move home Extended storage of HHG is not authorized.</p> <p>Claim will be paid based on the cost comparison by the GSA/TMSS estimate. NOTE: The lower cost will be paid.</p> <p>Claim to be submitted after the 1st 30 days storage was completed and paid in full. Consecutive claims thereafter should be submitted in 30 days increments</p> <ul style="list-style-type: none"> <input type="checkbox"/> Storage itemized, paid in full invoice showing dates delivered to storage (incident to the relocation) <input type="checkbox"/> Inventory <input type="checkbox"/> Weight receipts 	<p align="center"><input type="checkbox"/></p>	<p align="center"><input type="checkbox"/></p>

<p>POV Shipment /DITY (if approved on TA). Claim will be paid based on the cost comparison to the GSA/TMSS estimate. Lower cost will be paid.</p> <p><input type="checkbox"/> Paid in full Invoice from professional movers showing dates of the move</p>	<p><input type="checkbox"/></p>	<p><input type="checkbox"/></p>
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Appendix E. Knowledge Check Questions

1. When may I start incurring expenses for my PCS relocation?
 - a. After I accept position.
 - b. Immediately
 - c. Once I receive my Travel Authority (TA)
2. Which family members are eligible to travel with me?
 - a. Spouse only
 - b. Spouse and children
 - c. Eligible family members listed on the TA
3. Who do I contact to book my airline tickets once travel is approved?
 - a. Duluth
 - a. PCS counselor
4. What is the distance requirement to ship a POV?
 - a. 550 miles
 - b. 600 miles
 - c. 250 miles
5. When will my advance payment to released?
 - a. Once TA is approved
 - b. No more than 2 weeks prior to departure
 - c. 5 working days
6. What distance must I travel to receive per diem on my enroute file?
 - a. 12 hours
 - b. 8 hours
 - c. 24 hours
7. How many maximum days can I received for household goods storage with approval?
 - a. 120 days
 - b. 150 days
8. What is the maximum weight of Household goods can I ship?
 - a. 10,000
 - b. 18,000
 - c. 15,000

1.C.2.C.3.A.4.B.5.B.6.A.7.B.8.B