

CIVILIAN PCS GUIDE



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The information in this guide is intended to assist you in understanding various PCS entitlements and allowances that may be afforded to you as part of your relocation. The information contained herein is general and has been designed to provide answers to the most frequently asked questions. You are encouraged to consult the Joint Travel Regulations, and if you are a career program employee (also known as centrally managed) the DAFMAN 36-142, for additional information.

All Department of Defense (DoD) Civilian travel and transportation entitlements are prescribed in the Joint Travel Regulations (JTR). Discretionary Allowances are not mandatory and are authorized at the discretion of the funding activity. PCS entitlements and discretionary allowances will vary depending on move type, location, and funding activity. Retiring or separating employees within CONUS are not authorized a last move home order. **Exception: SES career appointees upon separation from Federal Service.** It is highly recommended that you review this guide in its entirety, as the information contained within will further assist you in making important decisions about your PCS. NOTE: For Centrally Managed positions, please refer to DAFMAN 36-142, dated 4 October 2022 for a list of discretionary allowances that may be authorized. For Non-Centrally Managed (locally funded) positions, please contact your Gaining Personnel Office for authorized discretionary allowances.



Links

- [Joint Travel Regulations](#)
- [DAFMAN 36-142](#)
- [PCS briefings and videos](#)
- [MyPers PCS knowledge Articles](#)



IMPORTANT: If something isn't stated in the JTR, it doesn't mean that an allowance exists and/or may be authorized. The philosophy of "It doesn't say I can't; therefore, I can" does not apply to the JTR. Instead, if the JTR doesn't state that it's a reimbursable expense, then it cannot be reimbursed as part of a travel claim. Additionally, erroneous advice provided by Gov't officials cannot provide a basis for reimbursement where no independent authority for such reimbursement exists (GSBCA 16437-RELO, 22 September 2004).

If you should need further guidance, please contact the Air Force Personnel Center (AFPC) PCS Section at AFPC.DPCZPP.PCSAmendmentQuestion@us.af.mil.

SECTION 1

1. USAS PCS 1 Worksheet

REQUEST FOR TRAVEL ORDERS															
PART I: TYPE OF TRAVEL															
[1] Permanent Change of Station (PCS) or Reassignment: Assignee to be posted permanently and... [2] First Duty Station (FDS) Appointment with or without travel and... [3] PCS via Air Force, Navy, Coast Guard, Distribution, Retirement, Separation... [4] Other (Specify)...															
PART II: INDICATE INFORMATION															
PRIVACY ACT STATEMENT															
Authority: 5 U.S.C. 552; Departmental Regulations, Department of Defense Personnel Management Regulation (DPMR) 108-148, 149, 5; 5 U.S.C. Chapter 57, 5 U.S.C. 5105, and 5 U.S.C. 5316															
Purpose: To facilitate the processing, review, approval, accounting, and advancement of funds for travel and other relocation expenses to be reimbursed upon separation or termination.															
Responsible Party: In addition to those designated generally throughout this 5 U.S.C. 5316(b) of the Privacy Act, those individuals in information systems must also comply with the appropriate security standards for the collection, storage, processing, and use of information. The DoD Standard Security Plan will apply to the Database. Voluntary disclosure of information may result in a delay in obtaining your orders, travel advances, and delay or suspension of your benefits or entitlements.															
1. LAST NAME	2. FIRST NAME	3. MI	4. SSN (Optional)												
5. TRAVEL PLAN CODE (See Book 36 of most recent JTR)												6. CURRENT POSITION TITLE			
7. CURRENT PAY PLAN OR SCHEDULE OCCUPATIONAL SERIES OR CODE (GRADE OR PAY BAND)															
8. CURRENT ORGANIZATION NAME															
9. ORGANIZATION ADDRESS												10. CITY	11. STATE	12. ZIP CODE	
13. EMAIL ADDRESS															
14. WORK NUMBER (CONUS)												15. HOME PHONE NUMBER (CONUS)	16. FAX NUMBER (CONUS)		
17. HOME ADDRESS												18. CITY	19. STATE	20. ZIP CODE	
21. DO YOU HAVE A GOVERNMENT TRAVEL CARD? (Y/N) (SEE 36 CFR 101-11.6)												22. EXPIRATION DATE (MM/YY)			
PART III: NEW POSITION INFORMATION															
3. NEW PAY PLAN OR SCHEDULE OCCUPATIONAL SERIES OR CODE (GRADE OR PAY BAND)															
4. NEW ORGANIZATION NAME												5. NEW ORGANIZATION ADDRESS			
6. CITY												7. STATE	8. ZIP CODE	9. EFFECTIVE DATE	
PART IV: DEPENDENT/IMMEDIATE FAMILY INFORMATION															
1. FROM CITY												2. STATE	3. TO CITY	4. STATE	
Please identify family members who will PCS with you. Only qualified dependents defined by 38 CFR 101-2. Appendix A may be placed on the orders. Any dependent who does not meet the age or PCS requirements is ineligible. This may be waived in circumstances of Dependency or Sole Survivorship. For dependent information, see AFPC DPMR 108-148, 149, 5.															
1. LAST NAME												2. FIRST NAME	3. SSN (Optional)	4. RELATIONSHIP	5. BIRTHDATE

When you accept a position at another location, the offer is not official until confirmed by receipt of official documented notification. Although notification can take several forms, “a travel order ordinarily constitutes official notification (72 Comp. Gen. 130 (1993),” because the travel order contains the funding for your PCS.

Upon tentatively accepting a job that requires a relocation, you'll be required to log in to USA Staffing New Hire to complete the USAS PCS 1 Worksheet and the applicable Transportation Agreement -- DD Form 1617 (OCONUS) or 1618 (CONUS). Please ensure all questions on the USAS PCS 1 Worksheet are answered because it serves as the source document for your PCS order.

Upon completion of the information in USA Staffing New Hire, the order will be assigned to a technician for processing. The PCS Section, in most cases, establishes the Entrance-On-Duty date according to the AFPC business process (as noted below). For questions related to your PCS Request and Orders, please contact the AFPC PCS Unit at: PCS.Authorization@us.af.mil

1.1 Entrance on Duty (EOD) Date: This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday (if you are a current federal employee) or Monday (if you are newly appointed to the federal workforce) and usually at the beginning of a pay period. You will begin your official travel the following duty day, (normally on a Monday). If the first duty day of the week is a holiday, travel begins on the next day. Your actual Reporting Date is determined by the number of travel days authorized and annual leave en route, if requested and approved. **EXCEPTION:** First Duty hires travel prior to their EOD and are expected to report on that date. Generally, all selections requiring a PCS move will have an EOD approximately 45 days or more from the date the order is assigned to a technician for processing (65 days for overseas moves). Mandatory moves to include: PPP, Overseas Returnees, RIF, Outplacements will be processed with priority established by AFPC - one exception will be first duty station moves which involve limited entitlements. Your dedicated staffing specialist will confirm your EOD when the firm job offer is extended. If TMO is unable to schedule a pick-up of your HHG in time to make your EOD date, please inform your losing and gaining supervisors, and Gaining Personnel Office so an adjustment of your EOD date may be done in advance, as needed.

IMPORTANT: All relocation expenses incurred from a PCS move **MUST** be completed within one year. A DD Form 1351-2 –Travel Voucher, must be submitted to the nearest or gaining Air Force Financial Service Office (FSO) travel section within 10 workdays of completion of each portion of travel.

1.2. Basic Information

The following information should further assist you in the PCS planning process, and in completion of the USAS PCS 1 Worksheet.

1.2.1. Home Address: The primary address FROM which you commute daily to and from work.

If your household goods are to be shipped, in whole or in part, from a different address, list that address in the Second HHG Pick- Up block of the questionnaire. A complete address is required for each HHG pickup location. The address must be a physical address and cannot be a PO Box.

1.2.2. Phone: DSN/Commercial work number and/or a mobile number, if available.

1.2.3. E-mail address: This is the address where you will receive notifications/instructions to retrieve your completed PCS orders. Current Federal employees should list their official e-mail address.

1.2.4. Dependent Data: Provide the complete name of your spouse (no birth date) and the complete name of each child and birth date and the complete name and relationship for any other qualifying member of your household. A dependent is defined as any of the following named members of the employee's household at the time the employee reports for duty at the new Permanent Duty Station (PDS) Chart 1-Dependent Definitions. Generally, individuals named on PCS orders are considered dependents of the employee if they receive at least 51% of their support from the employee or employee's spouse; however, this percentage of support criteria shall not be the decisive factor in all cases (JTR, Appendix A, Immediate Family Member Definition).

1.2.5 Concurrent/Delayed Travel: Indicate whether your dependents will travel with you concurrently or delayed. ** Please Note: If your dependents are delayed, they have up to one year from the employees transfer or appointment date to the new PDS, to incur expenses.

Chart 1- Dependent Definitions

Dependent	Additional Information
Employee's Spouse	<ul style="list-style-type: none"> • If your spouse is a current federal employee, and they are transferred in the Gov't's interest, they may elect to receive travel and transportation allowances as one of the following: <ul style="list-style-type: none"> ◦ Each as an employee separately. Each employee is eligible for travel and transportation allowances as an employee, but is not treated as the other employee's dependent. ◦ Only one as an employee. One employee is eligible for travel and transportation allowances on behalf of the others, as dependents. • When an employee elects separate travel and transportation allowances, duplicate benefits must not be paid to both employees on behalf of a non-employee dependent. • An election must be in writing and signed by both affected employees • When employees elect separate benefits, the election must specify to which employee allowances will be paid for non-employee dependents.
Children	<p>Children of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. <i>NOTE: "Children" includes natural offspring; step-children; adopted children; grandchildren, legal minor wards or other dependent children who are under legal guardianship of the employee or employee's spouse; also, a child born and moved after the employee's effective date of transfer because of advance stage of pregnancy, or other reasons acceptable to the DoD component concerned, e.g., awaiting completion of the school year by other children.</i> If the children of the employee or employee's spouse have a different last name, proof of dependency is required. Examples of documentation that may be provided includes: marriage certificate, custody document, divorce decree, etc.</p>
Parent	<p>Dependent parents (including step and legally adoptive parents) of the employee or employee's spouse (documentation of dependency required). Examples of documentation that may be provided includes: Mortgage/Lease agreement signed by both the employee and parent, copy of federal income tax return, court document(s), individual itemized list of financial support such as rent, utilities, food, medical insurance/care document(s), etc.</p>
Siblings	<p>Dependent brothers and sisters (including step and legally adoptive brothers and sisters) of the employee or employee's spouse who are unmarried and under 21 years of age, or who regardless of age, are physically or mentally incapable of self-support (documentation of dependency required). Examples of documentation that may be provided can includes: custody document, court document, copy of federal income tax return, etc.</p>

1.2.6. Leave En Route: This is leave taken after departure from the old duty station but prior to arrival at the new duty station. If you plan on taking leave en route, indicate the dates and number of days to be taken. This leave must be approved in advance of travel by your losing and gaining supervisors. Leave includes any period in excess of authorized travel time. Any additional leave taken prior to departure or after arrival at the new duty station must be accounted for through the respective time keeper.

1.3 Privately Owned Vehicle

1.3.1 Privately Owned Vehicle (POV): You may be authorized reimbursement for up to two POVs if you have dependent on the order who is licensed to drive and both vehicles are used to relocate on a PCS move except locations in 1.3.3.

1.3.2. POV Shipment within CONUS: Shipment of a Vehicle Wholly Within CONUS. The JTR authorizes the shipment of a vehicle wholly within CONUS WHEN it is more advantageous and cost effective to the Gov't to transport the POV(s) to the new PDS at Gov't expense and to pay for transportation of the traveler and/or immediate family by commercial means than to have the traveler and/or immediate family member(s) drive one or two POVs, as applicable. A cost analysis must be accomplished prior to authorization on the order. The authorized cost of POV travel is weighed against the costs of transporting the POV, the cost of air fare, and any productivity benefit gained from the employee's accelerated travel to the new duty station. The employee must send an e-mail to the PCS Section containing: proof POV is in operating order, legal title/registration, current Driver's License of traveler cited on PCS order, number of POV(s) requesting to be shipped, quote for shipment (Traveler arranged), brief justification for accelerated travel, if applicable, the ZIP code of the location from which shipment is requested and the ZIP code of the destination, and the number of people who will be flying to the new destination. If POV shipment is authorized, an amendment will be accomplished to include the authorization. The employee will have to contract with a commercial carrier to ship the vehicle and will file a voucher for reimbursement at the nearest or gaining AF Financial Service Office. This does not apply to Non-Foreign OCONUS locations, with the exception of Alaska.

Employees relocating to Alaska: Employees may be authorized shipment of one POV, and travel and transportation allowances for use of the other POV for travel to new duty location. Two vehicles may be shipped at Gov't expense when it is determined to be in the government's interest and provided all other requirements are met (as noted above).

1.3.3 POV Shipment Oconus (excluding Alaska): Only one POV may be shipped between CONUS and OCONUS locations or between OCONUS locations. POV storage is not authorized in connection with a Civilian employee's PCS.

1.4 Household Goods

1.4.1 Household Goods (HHG) Shipment: You will need to contact your local/servicing Transportation Management Office (TMO) as soon as possible, after you receive a copy of your PCS order, to make arrangements for HHG shipment. Employees can log in to the official DoD Moving Portal (<https://www.move.mil/>) to locate the nearest TMO and obtain additional information about a Civilian DoD move. HHG shipment is limited to items associated with the home and personal effects belonging to you and your authorized dependents for the purpose of a PCS move.

**MILITARY
ONESOURCE**

- Locate nearest TMO
- Schedule your HHG shipment with Defense Personal Property System (DPS)
- Tutorials available
- Self-counseling
- Guides & FAQs

a. The MAXIMUM weight allowance that may be shipped (and/or stored) is 18,000 pounds net weight. For uncrated/van line shipments, an additional 2,000 pounds (or 10 %) is allowed for packing and crating material. Under no circumstances may the Gov't pay for expenses associated with excess weight.

b. Shipment of HHG may originate at the old duty station or at some other point; however, the total amount which may be paid or reimbursed by the government will not exceed the cost of transporting the property from one lot at the old PDS to the new duty station. If transporting "from" or "to" multiple locations, please refer split transportation/shipment section below. *Please note: If TMO is unable to schedule a pick-up of your HHG in time to make your EOD date, please inform your gaining and losing supervisors, and losing Personnel office so an adjustment of your EOD may be completed, as needed.*

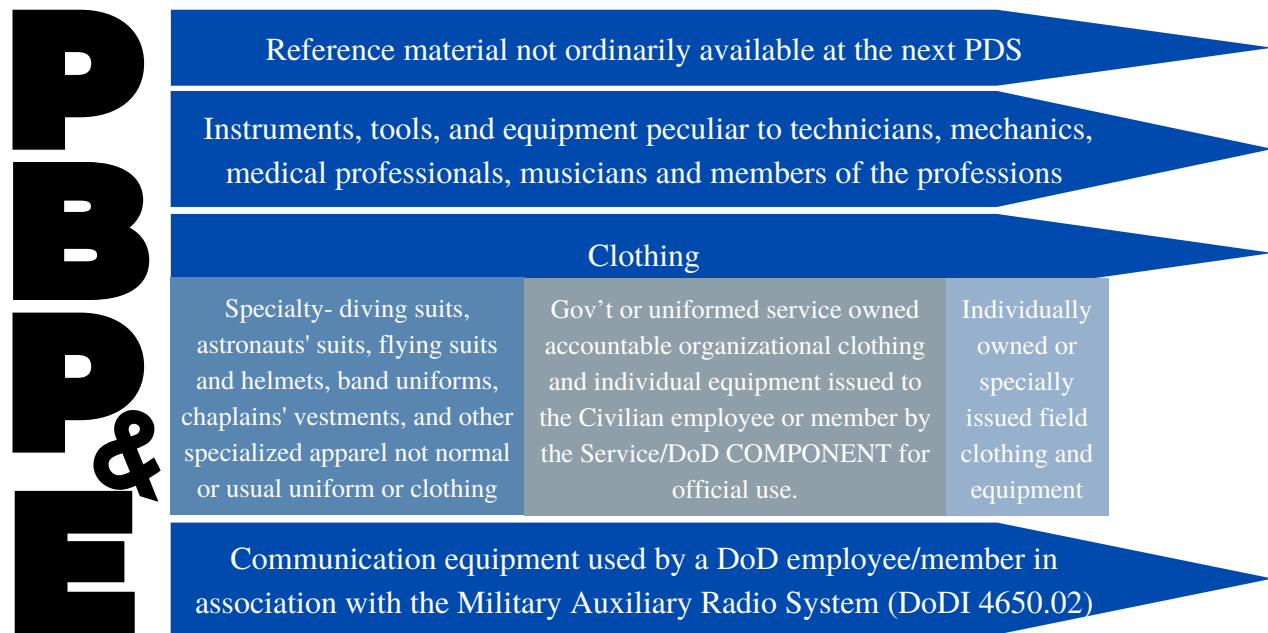
Chart 2- Transportation Methods

Transportation Methods	
Government Procured	The Gov't contracts, negotiates, audits and pays the Transportation Service Provider (TSP)/carrier/DPM vendor directly for transportation.
Personally Procured	The employee must make the necessary arrangements for the HHG move, and pay for the move. Reimbursement is limited to actual expenses incurred by the employee, NTE the cost of a Gov't arranged move for the same HHG weight. Employees who wish to move some household goods in their automobiles/moving truck for the purpose of setting up a temporary residence prior to occupancy of permanent quarters should contact the local TMO for assistance prior to doing so. The vehicle used to transport the HHG must be weighed empty and full to support the claim. Provide empty and full weight tickets and receipts for all moving expenses (e.g., moving van, packing material, fuel, etc.) for your reimbursement claim. An employee who chooses to personally arrange for HHG transportation (i.e., move the HHG themselves) is entirely responsible for all issues related to the Status of Forces Agreement (SOFA), use of U.S. carriers, import/export processes, tariffs, customs, etc.

c. Split Transportation/Shipment. You may elect to transport your HHG by Gov't-procured and/or personally moved/procured transportation as long as the combined HHG shipments do not exceed the authorized HHG weight allowance, and cost of Gov't-procured HHG transportation of the maximum HHG weight allowance in one lot between authorized places. Please work with your local TMO for any other requirements.

1.4.2 Professional Books, Paper, and Equipment (PBP&E): PPBE (PRO or PRO-Gear) are considered HHGs in an employee's possession needed for the performance of official duties at the next or a later destination. A maximum of 2,000 pounds can be approved (PBP&E).

Figure 1- Types of PBP&E



NOTE: Excluded from PBP&E are commercial products for sale/resale used in conducting business; sports equipment; office furniture, household furniture, shop fixtures; furniture of any kind even though used ICW the PBP&E (e.g., bookcases, study/computer desks, file cabinets, and racks); personal computer equipment and peripheral devices; memorabilia including awards, plaques or other objects presented for past performance; table service including flatware, serving pieces, dishes (salvers and heating units), other utensils, and glassware and/or other items of a professional nature that are not necessary at the next/subsequent PDS, such as text books from previous schools unrelated to future duties, personal books, even if used as part of a past professional reading program or course of instruction and reference material that ordinarily would be available at the next/subsequent PDS either in hard copy or available on the Internet.

If PBP&E causes an excess weight condition, then it may be shipped as administrative expense (not HHGs), subject to the following conditions:

- Prior to shipment, the employee must furnish an itemized inventory and estimated weight of PBP&E for review by the individual appointed at the gaining location, including evidence that transporting the PBP&E as HHGs results in an excess weight condition. This is typically provided by TMO/Contracted Carrier shipping your HHGs.
- The individual appointed at the gaining location, must review and certify that the PBP&E is necessary for the proper performance of the employee's duties at the new PDS, and that if the items are not transported to the new PDS, the same or similar items would have to be obtained (at Government expense) for the employee's use at the new PDS.
- If PBP&E is approved, the gaining station must provide a fund cite to the PCS Section at AFPC.DP1TAR.PCSOMCELL@us.af.mil against which the administrative shipment will be charged. Transportation must be by the actual expense method. The weight and administrative appropriation to be charged must be stated as separate items on the transportation documentation.

1.4.3 Storage of HHG (Storage-in-Transit - SIT): In conjunction with the shipment of HHG, temporary storage is automatically authorized for **60** days for CONUS shipments and **90** days for OCONUS shipments. Your temporary storage will come under the control of a regional Joint Personal Property Servicing Office (JPPSO) who should notify you at the 30 day point of storage that your storage will expire on a specific date.

1.4.4 Additional SIT Days Request: Under authorized situation, up to 90 days of additional temporary storage may be granted at government expense.

A. Acceptable justification for additional SIT period may include:

- an intervening temporary duty or long-term training assignment
- non-availability of suitable housing
- completion of residence under construction
- serious illness of employee or serious illness/death of dependent
- acts of God, national or natural disaster, terrorism, or other validated circumstances beyond the employee's control, which the Service/DoD agency determines to be in the Govt's interest

B. Employees must request an extension in writing prior to the expiration of storage. Centrally managed employees will submit a request through the MyForce Support Squadrom (MyFSS) website: <https://myfss.us.af.mil/USAFCommunity/s/>. Locally funded (Non-Centrally managed) employees will submit a request in writing to their local Civilian Personnel Flight.

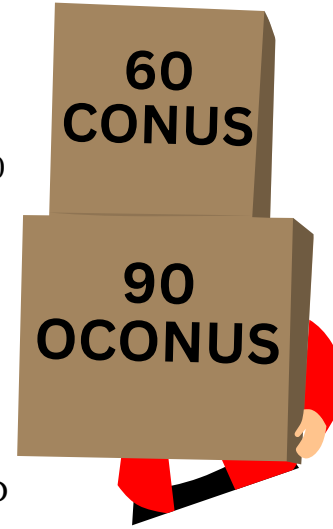
C. At a minimum, the following information must be included in your request:

1. Specific Date HHG were picked up and delivered
2. If HHT was taken and if you were able to find permanent housing
3. Specific Date HHGs went to storage
4. Reason for extension; does it meet criteria IAW JTR 054307
5. Purchase Agreement of your house showing Estimated Closing/Completion Date
6. Number of SIT extension days requested (inclusive dates)

*Note: Include explanation and documentation, for reason(s) why the initial 60/90 day SIT was not adequate to store your HHGs. If an extension of temporary storage cannot be granted, employee will assume responsibility for any additional storage charge. *Requests are not automatically approved.*

1.4.5. Non -Temporary Storage (NTS): You are eligible for NTS when you are assigned to an overseas official station where there is no authority to transport them, or the HHG cannot be used at an OCONUS PDS. NTS is funded by the overseas command. Regardless of when you make your Non-Foreign OCONUS move, the NTS fund cite in the REMARKS section of your orders, is only good for that FISCAL YEAR. A new NTS fund cite MUST be issued each Fiscal Year and your responsibility is to follow up with your CPO to ensure it is issued to your servicing Joint Personal Property Shipping Office (JPPSO) in CONUS. A failure to issue the fund cite may cause your NTS storage to be billed to you.

IMPORTANT: NTS eligibility ends on the last day of work at the OCONUS PDS. Storage at Government expense may continue until the first day of the 2nd month after the month your eligibility ends. The losing OCONUS command may extend the period of NTS at Government expense for up to a total 60 days after the last day of work at the OCONUS PDS. The employee's losing OCONUS command is responsible for ensuring the new PDS transportation officer is notified when the employee's eligibility for storage ends.



1.5 Transportation & Per Diem

1.5.1. Transportation Expenses for Employee and Authorized Dependents: Travel between the old and new duty stations may be authorized by POV, commercial carrier, or other approved modes of transportation. The employee will bear the costs of travel by any indirect route for personal reasons. Dependent travel may begin from a point other than the old duty station; however, reimbursement is limited to the cost from the old to new duty station. Travel by dependents may be performed concurrently, early, or may be delayed. Current employees will travel on the gaining organizations time, beginning on the first duty day of the pay period. First Duty appointees travel on their own time in order to begin work on their EOD.

NOTE: Employee's placed through the Priority Placement Program (PPP) will travel to the new activity while on the payroll of the releasing activity unless the travel occurs after the employee has been separated.

Your PCS order will indicate the number of travel days authorized in Block 28. The number of days authorized is based on 350 miles of travel by POV per day and typically 1 or 2 days if traveling by air, depending on the location.

1.5.2. Transportation by POV: A mileage allowance will be authorized for one or two POVs per household, for the distance between the old and new duty stations by the most direct route. You may be authorized reimbursement for up to two POVs if you have dependent(s) on the order who are licensed to drive and if both vehicles are used to relocate on a PCS move. Mileage reimbursement is currently limited to JTR established limits for each POV regardless of the number of passengers. Mileage rates change each year IAW the JTR, so it is recommended that you verify current year mileage rates for an accurate estimation.

1.5.3. Transportation by Air: It is mandatory policy for all travelers to use an available Travel Management Company (TMC) (i.e., Sato Travel or base travel office) for all official transportation requirements.

1.5.4. Per Diem Allowance: Per diem is a daily allowance to cover lodging, meals and related incidental expenses. Per diem rate is the STANDARD CONUS rate (<http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>) and reimbursement is not to exceed the number of travel days authorized.

IMPORTANT: Employee will be responsible for authorized travel and transportation costs incurred after the 1 year anniversary date of the transfer or appointment effective date.

1.6 House Hunting Trip

1.6.1. House Hunting Trip (HHT): This is applicable to CONUS and non-foreign OCONUS moves only. The purpose is to lower the Government's overall relocation costs by reducing the time an employee would otherwise occupy temporary quarters. It is highly recommended that employees who are authorized a HHT utilize this benefit to seek permanent residence prior to their arrival at the new PDS. A HHT is a discretionary allowance, not an entitlement, the order-issuing / authenticating official, not the employee, determines if necessary

A. HHT may only be authorized:

- On an individual-case basis
- When an employee has accepted a permanent transfer with authorized PCS
- The employee's circumstances indicate the need for a HHT (gov or prearranged housing isn't assigned at new PDS)
- May be authorized only for an employee and/or spouse. A domestic partner is NOT authorized a HHT.

- Both the old and new PDS are greater than 75 miles apart and located within the CONUS and/or Non-Foreign OCONUS area

NOTE: Although the HHT is designated for the employee and the spouse, children may accompany them but travel and per diem expenses are not reimbursable for the children. Any additional expenses associated with transporting additional persons, other than the employee and spouse, will be borne by the employee.

B. Only one round trip for house hunting may be authorized for the employee and/or spouse in connection with a PCS. Per the JTR, HHT may only be taken after the PCS order has been issued.

1.6.2. Scheduling HHT: Employee will contact base Travel Management Company (TMC) to book HHT travel (commercial air, rental vehicle) -- DO NOT use the Defense Travel System (DTS). Separate round trips by the employee and spouse may be allowed provided the overall cost to the Government is limited to the cost of one round trip for the employee and spouse traveling together. The HHT must be completed by the day before reporting to the new PDS. The spouse must complete the HHT by the day before relocation of the family to the new PDS or the expiration of the maximum time for beginning allowable travel and transportation, whichever is earlier.

1.6.3. Duty Status: An employee is in duty status and is not charged leave while performing house hunting travel (HHT) during the authorized round-trip period of absence.

1.6.4. HHT Travel: Travel is usually performed by commercial air and the use of a rental car is authorized for vicinity travel incident to the HHT. In authorizing a particular mode of transportation (POV or commercial air), consideration will be given to provide minimum time en route and maximum time at the new permanent duty station. The HHT period, including travel time, cannot exceed **5 calendar days**. The travel voucher should be submitted at the nearest losing PDS Air Force finance office when the employee returns from their HHT. **DO NOT WAIT TO FILE** the voucher at the new duty station.

1.6.5. Subsistence expense reimbursement for a HHT: The employee must elect a method of subsistence expense reimbursement and the method must be indicated on the PCS travel order.

Chart 3- HHT Reimbursement Methods

	Actual Expense/Lodging Plus	Lump Sum/Fixed Amount
Per Diem	<ul style="list-style-type: none"> ● Employee & Spouse- The employee is entitled up to the full per diem rate times the number of days of house hunting and the spouse is entitled up to 75% of the maximum per diem rate ● Employee- The employee is entitled up to the full per diem rate times the number of days of house hunting 	<ul style="list-style-type: none"> ● Employee & Spouse- the applicable locality per diem rate is multiplied by 6.25 ● Employee or Spouse- travels, the applicable locality rate is multiplied by 5.00
Payment	Itemize lodging expenses and provide receipts for lodging Only for actual expenses	Lump sum regardless of days spent on HHT

NOTE: Employees may elect to “seek a residence” in conjunction with the PCS in lieu of a HHT.
SEEKING RESIDENCE: (CONUS and non-foreign OCONUS moves only) The employee may elect to “seek in residence” in lieu of a HHT. Basically, the employee “looks for a residence” upon arrival at the new duty station and does not return to the old duty station. The time spent in one way transportation to the new duty station is considered PCS travel. Air Force Centrally Managed Employees are authorized up to **5 days** for seeking in residence and Non-Centrally Managed employees can be authorized up to **10 days** at the discretion of the organization. Employees are in an EXCUSED DUTY status while seeking residence. A rental car is NOT authorized. Expenses are claimed under the Temporary Quarters Subsistence Expenses (TQSE) method elected.

1.7 Miscellaneous Expense Allowance

1.7. Miscellaneous Expense Allowance (MEA): This allowance is payable to an employee for whom a PCS is authorized/approved when he/she has discontinued a residence and established a residence in connection with such change of station, regardless of where the old or new duty station is located, provided an appropriate transportation agreement has been signed. MEA is to reimburse various costs associated with a PCS move such as disconnecting/connecting appliances and utilities. The employee will be required to certify on the voucher they have discontinued their residence at the old permanent duty station (PDS) and established a residence at the new PDS. When an employee with dependent(s) reports to the new PDS but the dependent(s) remain at the old PDS or other location without discontinuing the residence, reimbursement will be limited to an employee without dependents rate until such time as the old residence is discontinued and relocation of residence is accomplished. MEA is reimbursed at a flat rate payment: \$650 without dependents or \$1,300 with dependents. A travel voucher must be submitted to obtain this allowance. *NOTE: Not all pet related expenses are reimbursable. Refer to the JTR for additional guidance.* In very limited circumstances, actual reimbursement may be authorized. Please refer to the JTR, chapter 5, section 0536 for additional information on itemized reimbursement.

1.8 Temporary Quarters Subsistence Expense

1.8.1 Temporary Quarters Subsistence Expenses (TQSE): TQSE is a discretionary allowance, not an entitlement, which is intended to partially reimburse an employee for reasonable subsistence expenses incurred when it is necessary for the employee and/or employee’s dependent(s) to occupy temporary lodging incident to a PCS move. TQSE is approved only for the time spent in temporary quarters that is actually required and necessary. The transferee is expected to act in a prudent manner and not incur unnecessary and unusual expenses.

1.8.2 Subsistence Expense Reimbursement: The Approving Official offers either the ACTUAL EXPENSE -TQSE (AE) method or the FIXED RATE-TQSE (F) method based on the move type, location and funding. The employee must make an election of the subsistence expense reimbursement method and indicate it on the PCS worksheet which must then be included in the PCS order. **IMPORTANT: Once the employee has elected a TQSE method of reimbursement, the selection may not be changed if the travel order (including the HHT) has been executed. Per DAFMAN 36-142 5.8.3.2.1 -Within CONUS Moves. Authorized a maximum of 30 days TQSE and the individual may select Lump Sum or Actual Expense reimbursement method.**

****Refer to section 3 for additional information****

TQSE is only authorized if:

1. Transportation Agreement (DD Form 1617/ 1618) is signed by the employee
2. PCS is authorized/approved and the new PDS is located in the
 - a. US, its territories and possessions
 - b. Commonwealths of Puerto Rico
 - c. Northern Mariana Islands, or the former Canal Zone area
3. Old and New PDS are 50 miles + apart.

All conditions must apply

Figure 2- TQSE Comparison

TQSE ACTUAL EXPENSE (AE)	TQSE Comparison
<ul style="list-style-type: none"> • TQSE (AE) is an actual expense allowance based on the Standard CONUS <u>per diem</u> rate for temporary lodging occupied in any CONUS locality or PDS locality (not the lodging location) per diem rate for temporary lodging occupied in Non-Foreign OCONUS localities. • Expenses must be itemized daily and submitted with the reimbursement voucher to the nearest/gaining local AF base finance office. <ul style="list-style-type: none"> ○ Receipts must be provided for <ul style="list-style-type: none"> ▪ lodging ▪ dry cleaning ▪ meals of \$75 • Only reimbursed for the allowable “actual” expenses incurred daily not to exceed the maximum rates, provided the expenses are reasonable and can be substantiated. • If an employee is paid for HHT days and TQSE (AE) is claimed for more than 30 days, the actual number of HHT days paid (limited to 5) are deducted from the first authorized 30-day TQSE period to determine the total reimbursable TQSE (AE) 	<div style="text-align: center;"> TQSE FIXED/LUMP SUM (LS) </div> <ul style="list-style-type: none"> • TQSE (LS) is a fixed amount payment that is always based on the PDS location maximum per diem that is in effect on the date that the fixed offer was accepted. Apply the per diem for the season in which the employees travels that is in effect on the day the employee accepts the fixed rate offer. • TQSE (LS) is paid for up to 30 days • Once TQSE (LS) is selected, the employee may not be paid any additional TQSE if the TQSE (LS) is not adequate to cover TQSE expenses. • If a HHT is taken, the number of HHT days are not deducted from the number of authorized TQSE (LS) days. • NOTE: Under no circumstances may TQSE (LS) be paid for more than a total of 30 days.

1.8.3. Requesting Extensions of TQSE (AE) Beyond the Initial Period: TQSE is a discretionary allowance, not an entitlement. Extensions are not automatic and will only be granted on a case-by-case basis and in situations where there is a demonstrated need for additional time due to circumstances beyond the employee’s control and that are acceptable to the Air Force. To obtain an additional TQSE-AE extension beyond 60 days (30 days for centrally funded moves), the employee must provide written justification that clearly demonstrates the need for the extension due to circumstances beyond the employee's control. All requests must be submitted electronically:

- Centrally Managed submission- <https://myfss.us.af.mil/USAFCommunity/s/>. See Article 000001698
- Locally funded (Non-CM)- Submit a request in writing to local Civilian Personnel Flight

1.9 Temporary Quarters Subsistence Allowance

1.9.1 Temporary Quarters Subsistence Allowance (TQSA): TQSA is intended to provide reimbursement for expenses incurred as a result of occupying temporary quarters while seeking a permanent residence in connection with the employee’s transfer to a new duty station located in a Foreign OCONUS location. OCONUS Command authorizes/funds TQSA IAW Department of State Standardized Regulations (DSSR). Employee should contact foreign duty station Civilian Personnel Office to verify TQSA eligibility and process.

1.10 Real Estate Sale & Purchase

1.10.1. Real Estate Sale/Purchase Expense: You may be authorized reimbursement for certain expenses you are required to pay in connection with the sale of your residence at the old duty station; and/or the purchase of a residence at the new duty station. The residence at the old permanent duty station (PDS) must be your actual residence at the time you were first officially informed by the appropriate authority that your transfer to the new PDS was definite. The title to the residence at the old or new duty station, or lease with regard to an unexpired lease, must be in the name of the employee alone, or in the joint names of the employee and one or more dependents, or solely in the name of one or more dependents. If the title is in the name of the employee and someone who is not his/her dependent, only a partial reimbursement will be given. If you plan on selling a home, please enter an estimated selling price on the PCS worksheet and if you plan on purchasing a home, please enter an estimated purchase price. These estimates assist the resource office in setting aside funds to reimburse these PCS-related expenses. If authorized, reimbursement is limited to 10% of the actual sale price of the residence at the old PDS, and 5% of the purchase price of a residence at the new PDS. *NOTE: Eligible moves must be CONUS to CONUS (including Alaska and Hawaii), the Canal Zone area, or a U.S. territory or possession (such as Guam). OCONUS to CONUS moves- An employee returning from a completed tour of duty to a non- foreign area different than the one from which transferred will be eligible for Real Estate.*

1.10.2. Time Limitations: You must complete the sale and/or purchase of a home for which reimbursement is requested NO later than one year after the date of the employees transfer or appointetn date.

1.10.3. Extensions: An extension may be requested “if” extenuating circumstances prevented the employee from completing the sale and/or purchase within the 1-yr period (NTE max of 2 years from EOD). Centrally funded employees must submit extension requests to AFPC/DP2Z Workflow in-box at: AFPC.DP2Z.TALENTMGMTDIV@us.af.mil. Locally funded employees must contact their servicing Civilian Personnel Office (CPO) for

further guidance. All requests must be submitted to the appropriate authority as soon as the employee becomes aware of the need for an extension but MUST be before the expiration of the one-year limitation.

1.10.4. Reimbursement of certain expenses incident to the sale/purchase of a residence:Your local CPO should provide you with a Real Estate Claim checklist to further assist you in filing your claim for reimbursement. The reimbursement process can be lengthy and can take anywhere from 1- 4 months before a claim is reviewed and finalized. An employee who is entitled to reimbursement of certain expenses incidental to the sale of a residence at the old duty station and the purchase of a residence at the new duty station will submit their claim to the local CPO. See [Figure 3- Sale of Residence Claim Required Documents & Allowable Expense](#) or [Figure 4-](#)

[Purchase of Residence Claim Required Documents & Allowable Expenses](#)

1.10.5. Title Information: Title interest must have been acquired prior to the date the employee was first officially notified of the transfer. In cases where a divorce occurs prior to the settlement date of a real estate transaction, and the ex-spouse is on the title, generally a partial reimbursement is made. **IMPORTANT: An employee will only be reimbursed for expenses actually incurred and paid by the employee or a dependent.**




A Residence (may be mobile home/mobile home lot) is where you regularly commute to/from work on a daily basis during the work week



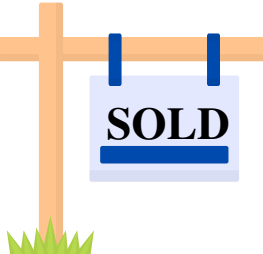
**1
YEAR TO
SALE/
PURCHASE**

Figure 3- Sale of Residence Claim Required Documents & Allowable Expenses

<p style="text-align: center;">Sale of Residence</p> <p><i>IAW JTR, Chapter 5, Section 054501</i></p> <p style="text-align: center;">Claim Requirements</p> <ul style="list-style-type: none"> • DD Form 1705 • DD Form 1351-2 • PCS orders (copy) • Support Documents 	<p>Supporting Docs</p> <ul style="list-style-type: none"> • Sales agreement • Property settlement document • Mortgage document (if prepayment fee is claimed, the document must include the payment terms) • Title document (e.g., the deed) necessary to determine title to the residence as required; • Paid invoices or receipts (of \$75 or more) for each additional claimed expense item • Property settlement document and approved claim application if there has been a prior claim settlement ICW a residence purchase. 	<p>Allowable Expenses:</p> <ul style="list-style-type: none"> • Broker's fees/ Realtor commission • Other advertising/selling expenses (multiple-listing services, etc.) • Costs of searching title, preparing abstract and legal fees for a title opinion/title insurance policy (when paid by seller) • Costs of preparing conveyances, other instruments/contracts • Related notary/recording fees • Costs of making surveys, preparing drawings or plats when required for financing purposes • Lender required inspections • Reasonable attorney fees • Transfer taxes
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Expenses are typically reimbursable when reasonable in amount and customarily paid by the seller in the local area of the property.

Figure 4- Purchase of Residence Claim Required Documents & Allowable Expenses

<p style="text-align: center;">Purchase of Residence</p> <p><i>IAW JTR, Chapter 5, Section 054501</i></p> <p style="text-align: center;">Claim Requirements</p> <ul style="list-style-type: none"> • DD Form 1705 • DD Form 1351-2 • PCS orders (copy) • Support Documents 	<p>Supporting Docs</p> <ul style="list-style-type: none"> • Purchase agreement • Property settlement document • Loan closing statement • Title document (e.g., the deed) necessary to determine title to the residence as required • Paid invoices or receipts (of \$75 or more) for each additional claimed expense item • Property agreement document and approved claim application if there has been a prior claim settlement ICW a residence sale • Finance charge disclosure statement when provided by a lending institution in compliance with PL 90-321 "The Truth in Lending Act." 	<p>Allowable Expenses:</p> <ul style="list-style-type: none"> • FHA/VA fee for the loan application • Loan origination fees (generally up to 1% of loan amount) • Credit report • Mortgage and transfer taxes • State revenue stamps • Mortgage title insurance policy paid for by the employee on a residence purchased by the employee for the protection of, and required by, the lender • Expenses in connection with the construction of a residence which are comparable to purchasing an existing residence • Lender's appraisal fee (only 1 is reimbursable) • Survey • Closing costs • Recording fees • Document preparation fees • Reasonable attorney fees
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1.10.6. Expenses Which Are Not Reimbursable:

- Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property, and optional insurance
- Tax service fee (charged to buyer to compute and prorate the tax obligation)
- Any fee, cost, charge or expense determined to be part of the finance charge
- Interest on loans, points, and mortgage discounts or "rate buy downs"
- Home owners warranty (ERA warranty, Blue Ribbon warranty)
- Property taxes
- Federal Express charge/delivery fees, message service
- Operating or maintenance costs
- Cashier's check
- Home improvements
- VA funding fee
- Buyers expenses paid by the seller
- Expenses that result from construction of a residence
- Legal fees where sale is not consummated
- Losses due to prices/market conditions at old/new duty station



See JTR, 054505 for additional guidance

NOTE: If an employee used the DNRP program and rejected the offer, reimbursement for the sale of the residence will be limited to only those allowable expenses for which the government has not incurred an obligation or cost. Expenses such as appraisal, survey, inspection, etc., may not be reimbursable if the government incurs/incurred these expenses. The relocation contractor will provide copies of any documents the government will pay or has paid for.

1.11 DOD National Relocation Program (DNRP) Guaranteed Home Sale Service (GHS)

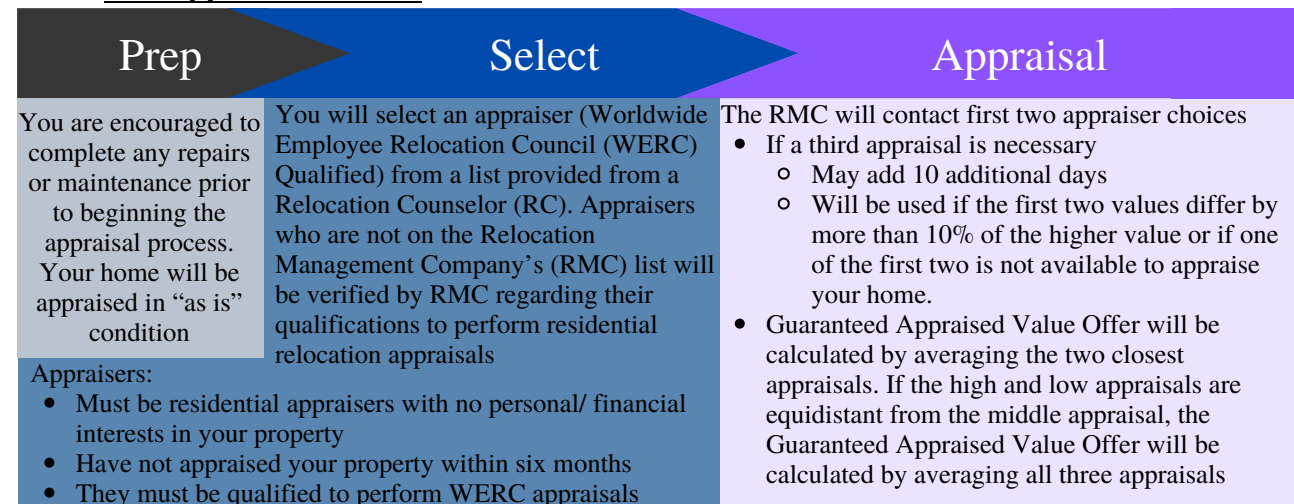
1.11.1. DOD National Relocation Program (DNRP) Guaranteed Home Sale Service (GHS):

DNRP is designed to assist civilian transferees to relocate from one duty station to another.

Employees should review the DNRP Transferree Handbook prior to enrolling in the program. If Centrally managed employees will send the request via email to: afpcresourcesoffice@us.af.mil.

All other eligible employees: <http://www.nab.usace.army.mil/Business-With-Us/Real-Estate/DNRP/>

1.11.2. The Appraisal Process:



The appraisals will be based on recent sales and listings that, in the appraiser's opinion, are most comparable to your property. A relocation appraisal reflects what your home will sell for if exposed to the market up to a maximum of 60 days (i.e., market value).

The appraisals are NOT based on your purchase price, assessed value, or your mortgage balance.

Chart 5- DNRP Overview

DoD National Relocation Program (DNRP) Guaranteed Homesale Service	
What is the program?	DNRP offers an optional alternative to PCS Real Estate reimbursement and assists eligible civilians relocating from one duty station to another
Who is Eligible?	<p>Current Federal employees</p> <ul style="list-style-type: none"> • Air Force Senior Executive Service (SES) • Centrally Managed GS-12 (equivalent) or above • Selected/Outplacing from a CFT Key Career Position (KCP) <p>*An employee who returns from a completed tour of duty from a foreign area to a non- foreign area different than the one from which transferred may be eligible</p>
Move Eligibilities	The move must be CONUS to CONUS (including Alaska and Hawaii), the Canal Zone area, or a U.S. territory or possession (such as Guam).
Residence Eligibilities	<ul style="list-style-type: none"> • Residence (former residence for overseas returnees from a foreign area) must be the employee's principal residence and cannot be a mobile home, houseboat, or cooperative • Residence must be the place from which the employee regularly (daily) commutes to and from work • Residence must be titled in the name of the employee** and/or one or more dependents. • Maximum home value for which home sale services are payable is \$750,000 per JTR 054601 Part C (<i>employee is responsible for any additional costs to the contractor relocation company if the home is sold using GHS at a price exceeding \$750,000</i>) • Residence must be marketed for sixty (60) days from the date of listing prior to enrolling in GHS
Enrollment	<ul style="list-style-type: none"> • Eligible employees must elect to use GHS and complete sale transaction prior to the one-year time limit and • Employees should enroll NLT 120 days before the one-year expiration date



**Department of Defense
National Relocation Program**

1.12 Property Management Services

1.12.1. Property Management Services (PM Services): The purpose of property management allowances is to reduce the Gov't's relocation costs by using the property management allowance in place of allowances for the sale of the employee's residence; and to relieve an employee transferred to OCONUS duty stations from the cost of maintaining a home in CONUS during the tour of duty. An employee transferring to a centrally managed position, who meets the DNRP GHS eligibility requirements, may elect Property Management (PM) Services in lieu of GHS. Property Management Services are intended to assist the eligible employee manage the residence in which he/she commuted to/from work daily while assigned at the old PDS as a rental property.

Chart 6- Property Management Services

Property Management Services		
obtaining a tenant	negotiating the lease	inspecting the property regularly
managing repairs and maintenance	enforcing lease terms	collecting the rent
paying the mortgage/other carrying expenses from rental proceeds and/or escrow funds	similar services	accounting for the transactions and providing periodic reports

1.12.2. Additional Criteria: An employee may self- procure PM Services through a rental agency and be reimbursed up to 10 percent of the monthly rental amount or up to 10 percent of established rental value. (JTR, 054602). The AF ordering-authorizing or authenticating official may approve PM Services. An employee who elects to use PM Services may later sell the residence within the applicable time limits. (JTR, par. 054501). However, an employee may not use GHS pursuant to the same PCS orders.

1.12.3. Reimbursement: The reimbursement amount an employee receives for the sale of a residence may not exceed the maximum amount allowed (JTR, 054504) less the amount paid for PM Services. If the amount paid for PM Services equals/exceeds the maximum amount allowed (JTR, 054504), then no reimbursement is allowed for the residence sale (JTR, pars. 054501(5f))

Forward all pertinent documentation (semi-annually but no longer than annually) to:
AFPCRESOURCESOFFICE@us.af.mil (only for Centrally Managed orders)

The following documentation is required in order to process reimbursement:

- A copy of the lease agreement between the employee and the management company
 - One-time requirement unless there is a change of Management Company
- Monthly statement or summary statement from the Management Company reflecting actual monthly rent received and management fee paid for each month
 - please ensure the summary is broken down by month.
- DD Form 1351-2 (travel voucher settlement) with blocks 2 - 11 & 18 completed
 - Do not sign the DD1351-2 until it is returned for submission to the local finance office.
- Copy of the PCS Travel Order

Once completed, the PM Services reimbursement package will be sent back to the employee to file at the local Air Force servicing finance office for payment action.

1.13 Withholding Tax Allowance

1.13.1. Withholding Tax Allowance(WTA): WTA is an allowance offered to employees, and if elected, is computed and paid on each claim that has taxable entitlements (and is itself a taxable entitlement). It is treated as an advance against the RIT allowance (explained below), and is subtracted from any RIT allowance computed in the following year. If WTA is elected (and WTA entitlement is issued), it becomes mandatory to file a RIT allowance within 120 days of the following calendar year. If the employee declines to have WTA paid on each claim, the entire tax entitlement will be paid in one lump sum on the RIT allowance voucher. Contact the local Financial Service Office (FSO) for inquiries on RITA.

1.14 Relocation Income Tax Allowance

1.14.1. Relocation Income Tax Allowance (RITA): RITA is designed to compensate relocating employees for the additional tax liability they incur as a result of a government directed move. Payment of RITA is authorized to reimburse eligible employees for substantially all additional federal, state, and local income taxes incurred by the employee as a result of certain moving expense reimbursements. HHT, TQSE, Miscellaneous Expense Allowance, Real Estate, Unexpired Lease, and en route travel are covered by RITA. Your FSO can assist with filing your claim.

1.14.2. Payment Computation: Payment is computed on a formula originated by the Internal Revenue Service (IRS) which approximates the taxes an employee has already paid and the taxes that will be due on the reimbursement through RITA. The Withholding Tax Allowance (WTA) is an advance on the RIT allowance and will be deducted from it. Designed to reimburse the employee for federal tax withheld on each claim for taxable moving expenses, the WTA is an estimated partial payment (advance) of the total RIT allowance. It is automatically computed and added to the employee's relocation claim by the Financial Service Office when paying a voucher.

SECTION 2

2.1 Other Useful Information

2.1.1. Government Travel Card: Most employees are eligible for a Government Travel Charge Card (GTCC) which can be used in an Automated Teller Machine (ATM) to obtain a cash advance. Air Force Policy is that this program is to be used for obtaining advances for officially approved and authorized PCS travel expenses. *NOTE: if the member is coming from a different agency they will need to check with their current unit liaison to verify if the GTCC will transfer to the new Air Force position.*

2.1.1.2. GTC Uses: If you are the holder of a GTCC, you must use the card in support of your HHT as well as your PCS travel, per diem, and temporary quarters which will also provide you with documentation of your expenses.

2.1.2. Travel Advances: If you are not the holder of a GTCC, you may request advances from your servicing finance activity. Travel advances shall not exceed 80% of the total estimated cost. If your travel advance is less than the amount of expenses you incur, the government will reimburse you the difference when you file your travel voucher. If your expenses are less than the amount of the advance, you must return the excess to the government when you file your travel voucher. The FSO will notify you of the amount owed. *Note: Contact the base FSO, Travel Section, and/or JTR for further information about reimbursable travel expenses.*

Finance can provide Travel Advances for

- Travel/Per Diem
- House Hunting Trips
- Temporary Quarters

2.1.3 Destination Services: All Air Force personnel are eligible to receive destination services when relocating, including home finding assistance, including rental assistance and mortgage counseling. To request these services call 1-800-344-2501 and ask for a destination services counselor. These services are provided at no cost to the employee or to the government. Employees should avail themselves of this service before taking a house-hunting trip.

2.1.4 Excused Absence Relating to Travel: The following excerpt is from DODI 1400.25V630_AFI 36-815 dated 14 November 2019, and is provided for your information. Be advised that there are other instances that may apply to you, so you may have to review the actual regulation in the cases.

2.1.4.1. Excused Absence: 3.5 a-c. Permanent change of duty station (PCS). An employee with PCS orders may be granted administrative leave to make personal arrangements and transact personal business directly related to the permanent change in duty station, provided that such business or arrangements cannot be transacted outside regular working hours. This includes such things as closing and opening personal bank accounts or obtaining a driver's license and auto tags. This provision does not cover time involved in complying with PCS requirements such as obtaining passport and vaccinations, adhering to government housing authority requirements, or being present for packing and receiving of household goods. Such tasks required by the PCS are considered to be official duties.

2.1.5. Travel Time: The employee is required to travel on the Gaining Activity's time as gaining activity is funding the move. By traveling on their time, the gaining activity can control leave en route. In a RIF or PPP situation (including Overseas Returnees), where the losing activity is paying for the PCS, the employee travels on the losing activity's time.

2.2 PCS Restrictions

2.2.1. CONUS Locally funded Moves: For locally funded moves, employee must complete a minimum of 12 months as prescribed by Joint Travel Regulations (JTR), par. 054910. The employee executes a service agreement (DD Form 1618, Department of Defense (DoD) Transportation Agreement Transfer of Civilian Employees CONUS. The basis of the restriction is the prudence and cost associated with moving an employee twice within a 12-month period. (JTR 053701, 053705, 053706.)

2.2.2 CONUS Centrally Managed: For centrally managed moves, AF requires a minimum 48-month service agreement, which incorporates the minimum JTR 12-month requirement. (DAFMAN36-142, Figure 5.1. CONUS Employment Agreement). For waivers on centrally managed position, please contact your local Civilian Personnel Office or Career Field Team POC.

2.2.3 OCONUS Moves: An employee appointed/transferred to an OCONUS position is required to complete a prescribed tour of duty (JTR, sec. 0501) at the OCONUS Permanent Duty Station for return travel and transportation allowances. (JTR, Section 0549, and pars. 053701 and 054907).

The employee executes a service agreement (DD Form 1617, Department of Defense (DoD) Transportation Agreement Transfer of Civilian Employees Outside CONUS (OCONUS), (JTR, par 054904) for the applicable situation, based on employee status (JTR, par 054904) and in accordance with the applicable Overseas Employment Agreement in AFMAN 36-204.

2.2.4. OCONUS Eligibility for Return Travel: The employee obligation is a minimum of 12 months to avoid financial obligations. To obtain eligibility for return travel and transportation allowances, the member must remain for the prescribed tour, unless there is an AFPC/DP approved waiver or release from the service agreement (DD Form 1617).

2.2.5. OCONUS Waivers: For waivers on centrally managed position and locally funded, please contact your local Civilian Personnel Office who will assist in determining the proper waiver process and package requirements.

2.3 Tax Impact of a PCS

2.3.1. Tax Impact of a PCS: When a Civilian employee performs a PCS with the government, the majority of entitlements are considered taxable by the IRS. Per the "Tax Cuts and Jobs Act of 2017," the Taxable reimbursements include:

Figure-7 Taxable Reimbursements



- En route travel, lodging, meals and transportation including individually billed account/personally procured airfare, government-issued airline tickets-commercially billed account, privately owned vehicle mileage, tolls, taxis, etc.
- All House Hunting Trip (HHT) expenses, including Government Procured Airfare and per diem
- All Temporary Quarters Subsistence Expenses, or TQSE including lodging and meals
- All real estate expenses
- Non-temporary household goods storage (CONUS) Temporary HHG Storage
- Miscellaneous Expense Allowance
- Relocation services (i.e., Property Management)
- Withholding Tax Allowance
- Relocation Income Tax Allowance
- Household Goods Shipment (HHG)
- Privately Owned Vehicle (POV) Shipment (CONUS)
- Mobile Home Transportation



- Long-term storage of household goods for employees with duty assignments outside the continental U.S. (OCONUS)
- Privately owned vehicle shipments to, from, and between OCONUS locations
- Residential sales conducted through the agency relocation services company home sale program

These items are taxable to you in the calendar year in which you are issued reimbursement, not necessarily the year the expense was incurred.

- For example: a Real Estate sale/purchase closing December 27, 2017, with a reimbursement check issued January 27, 2018; this expense would be taxable in 2018. In addition, if a reimbursement check is issued December 27, 2017, but not received by the employee until January 2018, this expense would be taxable in 2018.

2.3.2. Taxable Reimbursement Deductions: For the above taxable reimbursements, the PCS paying office is required to deduct the following taxes:

1. Federal Withholding Tax (FWT): 17 or 28 percent (determined by WTA percentage elected)
2. Medicare: 1.45 percent for Federal Employees' Retirement System (FERS) and Civil Service Retirement System (CSRS) employees
3. FICA: 6.20 percent for FERS employees only

NOTE: The travel regulations provide for the payment of a relocation income tax allowance (RITA) to reimburse eligible employees for substantially all of the additional Federal, State, and Local income taxes incurred as a result of the above additional income. Review RITA and the Withholding Tax Allowance (WTA) in section 1.13 and 1.14.

2.3.3. PCS W2: For the above taxable and non-taxable items, a PCS W-2 is issued by the paying travel office by January 31 of the year following the year of reimbursement.

NOTE: This is a separate W-2 from the one issued by the Payroll Division for your salary. If you filed any vouchers with the finance office at the old duty station they will issue a W-2 for those vouchers and likewise for vouchers filed at the new duty station. You should provide the old duty station finance office with a current physical address the new duty station. They have no way of obtaining this information and you may not get your W-2.

2.3.4. Payment for Travel Claims: As soon as Air Force Financial Services Center (AFFSC) initiated payments are sent to Defense Finance and Accounting Services (DFAS) for disbursement, an employee can view "Travel Voucher Advice of Payment" in myPay that will show how much and when they can expect to receive payment for travel claims submitted.

2.4 Additional Resources

- **PCS Videos/Briefings** - <https://afciviliancareers.com/legal-regulatory.php>
- **PCS Knowledge Articles** - <https://mypers.af.mil/app/home>
- **JTR Entitlements and Allowances** - <https://www.defensetravel.dod.mil/site/travelreg.cfm>
- **HHG, POV shipment, and GBL cost comparison - nearest TMF**
 - <http://www.move.mil/home.htm>
 - <http://www.defensetravel.dod.mil/index.cfm>
- **Reimbursement, Travel Rates and other finance related questions - Gaining Civilian pay office**
 - <http://www.dfas.mil/dfas/pcstravel.html>
- **Department of State Standardized Regulations (DSSR)**- <https://aoprals.state.gov/>

SECTION 3

3.1 Subsistence Expense Reimbursement

3.1.1 Subsistence Expense Reimbursement: Reimbursement may be paid under the ACTUAL EXPENSE-TQSE (AE) method or the FIXED RATE-TQSE(LS) method. The employee must make an election of the subsistence expense reimbursement method and indicate it on the PCS Worksheet which must then be included in the PCS order. Once the employee has elected a TQSE method of reimbursement, the selection may not be changed if the travel order (including the HHT) has been executed.

3.2 .TQSE- Actual Expense Method

3.3. TQSE- Fixed (Lump Sum) Method

3.2 TQSE Actual Expense Method

TQSE Actual Expense reimbursement method is based on the \$157 per day Standard CONUS per diem rate which applies when TQSE (AE) is elected and temporary quarters are in CONUS.

IMPORTANT: The Standard CONUS rate is ONLY an example (for FY 23) and may not reflect the current Standard CONUS rate.

Chart 7- TQSE Actual Formula

CONUS Per Diem Rate: \$116/ day	First 30 Days		After 30 Days	
	Formula	Reimbursement	Formula	Reimbursement
Employee or Unaccompanied Spouse	\$157	\$157	$\$157 \times .75$	\$117.75
Accompanied Spouse	$\$157 \times .75$	\$117.75	$\$157 \times .50$	\$78.50
Dependent 12 and older	$\$157 \times .75$	\$117.75	$\$157 \times .50$	\$78.50
Dependents Under 12	$\$157 \times .50$	\$78.50	$\$157 \times .40$	\$62.80

*When the PCS is to a NON-FOREIGN OCONUS LOCATION (Alaska/Guam/Hawaii), replace the \$157/day rate with the per diem area locality rate of the overseas duty station.

3.3 TQSE- Fixed (Lump Sum) Method

Fixed TQSE (LS) is a lump-sum payment for subsistence allowances. It is based on the maximum locality per diem rate (LPDR) of the new duty station and any remaining balance is the property of the employee.

How to Determine Lump Sum Amount - Example

1. Determine the LPDR from the table located at: <http://www.defensetravel.dod.mil/site/perdiemCalc.cfm>
2. Calculate amount x Employee (and Dependents) x 30 Days

Fixed Method	Formula	Total
Employee	$\$186 \text{ per day} \times .75 \times 1(\text{Empl}) \times 30 \text{ days}$	\$4185
Dependents	$\$186 \text{ per day} \times .25 \times 4 (\text{Dependents}) \times 30 \text{ days}$	\$5580
Total		\$9765

Entitlements:

- The employee is entitled to 75% of the maximum locality per diem rate for up to 30 days
- Each dependent is entitled to 25% of the maximum locality per diem rate for up to 30 days

Remember:

- The above amount must cover your food and lodging until you are in permanent quarters which could be longer than 30 days.
- If temporary quarters are occupied for more than 30 days, any additional expenses are the employee's responsibility
- NO extensions will be granted or payment made for more than a 30-day period
- Receipts and supporting documentation are not required
- If house-hunting trip (HHT) is taken, TQSE (FIXED) 30 day period is not reduced by days spent on the HHT