

AFPC | 2024

Civilian PCS Guide

In this Guide:

HOW TO PCS

WHAT TO DO BEFORE YOU PCS

AFTER PCS THINGS TO DO

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Welcome to the Civilian PCS Guide!

We created this guide to assist you in understanding various PCS entitlements and allowances that may be afforded to you as part of your relocation. 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.

From the moment you accept your TJO or move to your next assignment, this guide will help you along the way.

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).

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Regulations to Review

- **Joint Travel Regulations**
- **AFMAN 36-204**
- **DAFMAN 36-142**
- **DoDI 1400.25**
- **Federal Travel Regulation**

Links

- **PCS Videos/Briefings**
 - <https://afciviliancareers.com/legal-regulatory.php>
- **PCS Knowledge Articles**
 - <https://myfss.us.af.mil>
- **JTR Entitlements and Allowances**
 - www.travel.dod.mil/Policy-Regulations/Joint-Travel-Regulations/

Contact

AFPC PCS Section:
AFPC.DPCZPP.PCSAmentQuestion@us.af.mil

Roadmap to PCS

1. PCS Eligibility

Waivers & Extensions

Destination Services:
All Air Force personnel are eligible to receive destination services (home finding assistance, rental assistance and mortgage counseling) when relocating. Call 1-800-344-2501 and ask for a destination 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. Complete PCS-1 Form to receive PCS Orders

- PCS-1 Worksheet
- Completing Basic Information
- Dependents
- Privately Owned Vehicle
- Household Goods
- Moving Allowances
- PCS Checklist

3. Receive PCS orders

House Hunting Trip (if eligible)

- Payment & Charge Cards
- Types of Moves
- Tax Impacts & Deductions

4. Complete PCS

- Travel
- Per Diem
- Temporary Quarters Subsistence Expense (if eligible)

5. File Voucher & Claim Reimbursements

- Real Estate Reimbursement (if eligible)

REQUEST FOR TRAVEL ORDERS

PART A - TYPE OF TRAVEL

1. Permanent Change of Official Duty Station (PCS) due to reassignment, change to lower pay/band, promotion, etc.
2. First Duty Station (New Appointment after at least a three day break in service)
3. PCS due to RIF, Base Closure, Unit Deactivation, Retirement, Separation
4. Other (Specify): _____
5. Move Type: _____
6. Career Field: _____

PART B - EMPLOYEE INFORMATION

PRIVACY STATEMENT

Authority: 5 U.S.C. 301, Departmental Regulations, Department of Defense Financial Management Regulation (DoDFMR) 7000.14-R, Vol 9, 5 U.S.C. Chapter 57, E.O. 11012, E.O. 12466, and E.O. 9397 (SSN).

Purpose: To facilitate the preparation, review, approval, accounting, and advancement of funds for travel and certain relocation allowance expenses to be incurred under the proposed administrative action.

Retention: Information in this system is maintained for 5 years, unless otherwise permitted under 5 U.S.C. 22a(b) with the Privacy Act. These records or information contained herein may be disseminated outside the DoD as authorized by 5 U.S.C. 22a(b) in the following cases: To DoD Executive Routine Users' support systems; for the DFAS completion of systems of records notices; and for the purpose of a closure; Voluntary, however, failure to provide the requested information may result in a delay in obtaining your orders, travel advance, and delay of the processing of your claim(s) for reimbursement.

PCS PREPARATION

1. LAST NAME	2. FIRST NAME	3. MI M	4. SSN (Complete)
--------------	---------------	------------	-------------------

5. RETIREMENT PLAN CODE (See Block 30 of most recent SF-50)	6. CURRENT POSITION TITLE
---	---------------------------

This section will cover information you have to provide in your USA Staffing New Hire.

- 6. COMPLETING BASIC INFORMATION
- 8. DEPENDENTS
- 9. PRIVATELY OWNED VEHICLE
- 10. HOUSEHOLD GOODS
- 15. TRAVEL
- 17. HOUSE HUNTING TRIP
- 19. PER DIEM
- 20. MOVING ALLOWANCES
- 21. TQSE
- 24. PCS CHECKLIST

7. CURRENT PAY PLAN OR SCHEDULE/OCCUPATIONAL SERIES OR CODE	8. CURRENT ORGANIZATION NAME
---	------------------------------

9. ORGANIZATION ADDRESS	CODE
-------------------------	------

10. EMAIL ADDRESS	CODE
-------------------	------

11. WORK NUMBER (COMM)	15. HOME PHONE
------------------------	----------------

12. HOME ADDRESS	CODE
------------------	------

13. DO YOU HAVE A GOVERNMENT TRAVEL CARD? <input type="checkbox"/> YES	24. PCS CHECKLIST
--	-------------------

PART C - NEW POSITION INFORMATION

14. NEW POSITION TITLE

16. NEW PAY PLAN OR SCHEDULE/OCCUPATIONAL SERIES OR CODE/GRADE OR PAY BAND
--

17. NEW ORGANIZATION NAME	4. NEW ORGANIZATION ADDRESS
---------------------------	-----------------------------

18. CITY	6. STATE	7. ZIP CODE	8. EFFECTIVE DATE
----------	----------	-------------	-------------------

PART D - DEPENDENT/IMMEDIATE FAMILY INFORMATION

19. DEPENDENT/FAMILY MEMBER TRAVEL

20. FROM CITY	2. STATE	3. TO CITY	4. STATE
---------------	----------	------------	----------

Please identify family members who will PCS with you. Only qualified dependents defined in JTR Vol 2, Appendix A may be placed on the orders. If any dependent (besides spouse) is over the age of 21, specific justification is required. You may be required to provide proof of dependency (i.e. birth certificate, marriage certificate, legal guardianship)

LAST NAME	FIRST NAME	MI	DOB (Except Spouse)	RELATIONSHIP	TRAVEL
5) CIVILIAN PCS GUIDE					

Completing Basic Information

Upon tentatively accepting a job that requires a relocation, you'll be required to log in to USA Staffing New Hire to complete the New Hire Questionnaire, the USAS PCS-1 Worksheet and the applicable Transportation Agreement – DD Form 1617 (OCONUS) or 1618 (CONUS). Please ensure all questions in the New Hire Questionnaire are answered. The answers provided in the Questionnaire will be used to automatically populate the PCS-1 Worksheet which 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.

For questions related to your PCS Request and Orders, please contact the AFPC PCS Unit at: afpc.dpczpp.pcsamendmentquestion@us.af.mil.

Views in USA Staffing New Hire

Overview Assignments Questionnaires Change of Station - Orders **Change of Station Information**

Customer: Eielson AFB New Hire Number: HY3XL

HR Staffer Briefings **General** Departing Location Moving Travel Family and Dependent F

Provide the address of the residence you lived at when you accepted the job.

Address Line 1 *
[Redacted]

Address Line 2
[Redacted]

Apartment/Suite
[Redacted]

City *
Spangdahlem

Country *
Germany

State *
Rheinland-Pfalz

Postal Code *
54529

Overview Assignments Questionnaires **Change of Station Information** **Biographic Information**

Customer: Davis Monthan AFB New Hire Number: HRRM8-

Identity **Contact** Demographic Citizenship Verification

Email Address *
[Redacted]

Address Line 1 *
16506 Lookout Hill Cir

Address Line 2
[Redacted]

Apartment/Suite
2522

Country *
United States

State *
Texas

City *
Selma

Postal Code *
78154

LIST THE COMPLETE PHYSICAL ADDRESS OF THE RESIDENCE WHERE YOU CURRENTLY LIVE AND COMMUTE FROM DAILY TO WORK. THIS CANNOT BE A PSC, CMR, OR P.O. BOX.

Complete both sections

Completing Basic Information

TRAVEL ORDERS		
5. Move Type:		6. Career Field:
STATEMENT		
3. MI M		
4. SSN (Complete)		
CURRENT POSITION TITLE		
GRADE OR PAY BAND		
11. STATE	12. ZIP CO	
(COMM)	16. FAX NUMBER (COMM)	
19. STATE	20. ZIP CO	
22. BRIEFING DATE: 20210921		
GRADE OR PAY BAND		
NEW ORGANIZATION ADDRESS		
7. ZIP CODE	8. EFFECTIVE DATE	
TO CITY		
9. EFFECTIVE DATE		
10. DEPENDENT INFORMATION		
DOB (Except Spouse)	RELATIONSHIP	TRAVEL

Home Address:

List your complete primary address that you commute from daily to work. If you have another address that requires pickup of your household goods, list that address in the Second HHG Pick-Up block of the form. A complete physical address is required for each HHG pickup location and cannot be a PO Box.

Phone:

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

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.

Dependent Data:

See page 8

Concurrent/Delayed Travel:

Indicate whether your dependents will travel with you concurrently or delayed. *(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.)*

Leave En Route:

If you plan on taking leave after departing from the old duty station but before arriving at the new duty station, 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.

USA STAFFING NEW HIRE ENTRIES WILL POPULATE FIELDS FOR TRAVEL ORDERS REQUEST

Dependents

PART D- DEPENDENT/IMMEDIATE FAMILY INFORMATION

Provide the complete name of your spouse (no birth date), each child (with birth date), and any other qualifying member of your household. Generally, individuals are considered dependents of the employee if they receive at least 51% of their support from the employee or employee's spouse. (See JTR, Appendix A, Immediate Family Member Definition).

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 NEWPERMANENT DUTY STATION (PDS)

Spouse

Dual Federal employees traveling in the interest of the government may elect travel and transportation allowances separately (two employees on two sets of orders) or as one (employee and dependent on one set of orders).

Children

Dependent children are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support. 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: marriage certificate, custody document, divorce decree, etc.

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.

Parent

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.

Siblings

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.



Privately Owned Vehicle

You may be authorized reimbursement for up to two POVs if you have a dependent on the order who is licensed to drive and both vehicles are used to relocate on a PCS move (*except OCONUS locations*).

POV Shipment 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. 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 the 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).

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.

POV CONUS SHIPMENT

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
- The ZIP code of the destination
- The number of people who will be flying to the new destination

Household Goods

HHG Section Contents

11. Weight, Scheduling, & Shipping
12. PBP&E
13. Storage in Transit
14. Non-Temporary Storage

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.

You will need to contact your local / servicing Transportation Management Office (TMO) as soon as 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.militaryonesource.mil/moving-pcs/moving-personal-property/>

to locate the nearest TMO and obtain additional information about a Civilian DoD move.

Weight, Scheduling, & Shipping

Weight. 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.

Scheduling. 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 to 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 Civilian Personnel Sections, so an adjustment of your EOD may be completed, as needed.

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.

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.



Professional Books, Paper, & Equipment (PBP&E)

PBP&E (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.

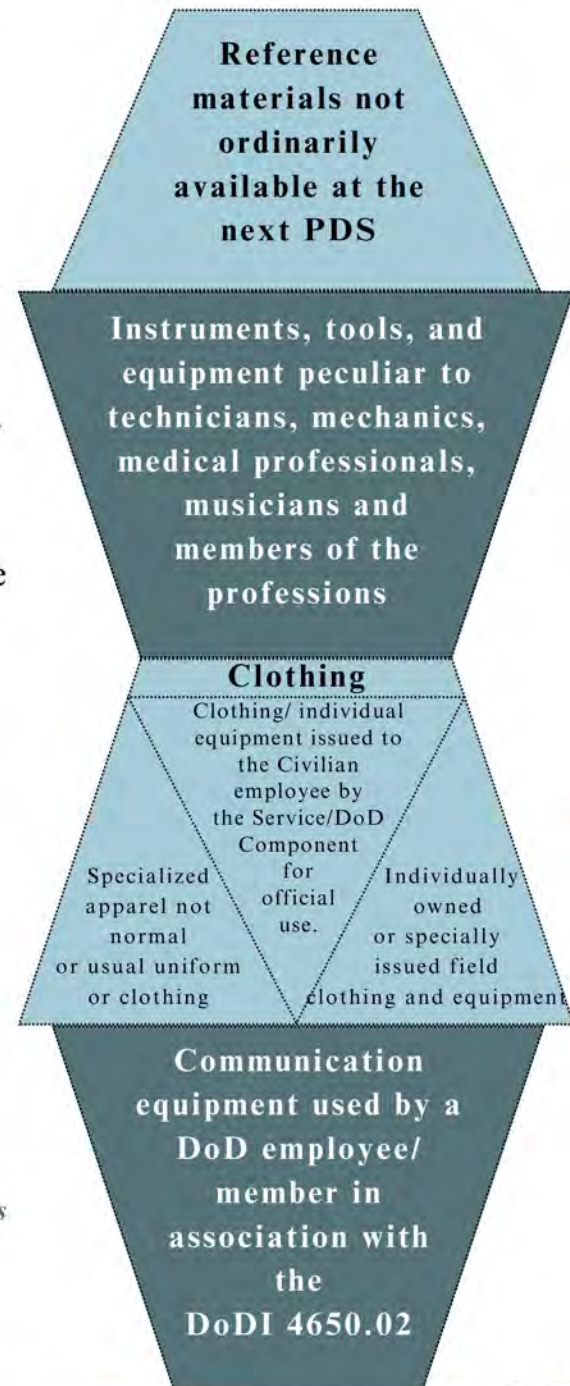
A maximum of 2,000 pounds can be approved (PBP&E).

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 (in the Gaining CPS chevron in USA Staffing) 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.

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, 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.

Types of PBP&E



Storage in Transit (SIT)

SIT is automatically authorized:
60 days for CONUS
90 days for OCONUS

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.

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

<p>1 Employee has an acceptable reason for additional SIT time.</p>	<p>2 Employee must request an extension in writing prior to the expiration of storage.</p>	<p>3 Employee includes the following in request</p>
<p>Examples:</p> <ul style="list-style-type: none">• 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	<p><u>Centrally managed</u> Employees will submit a request through the (MyFSS)website: https://myfss.us.af.mil/</p> <p><u>Locally funded</u> Employees will submit a request in writing to their local Civilian Personnel Flight</p> <p>Include explanation and documentation, for reason(s) why the initial 60/90 day SIT was not adequate to store your HHGs</p>	<ul style="list-style-type: none">• Specific Date HHG were picked up and delivered• If HHT was taken and if you were able to find permanent housing• Specific Date HHGs went to storage• Reason for extension; does it meet criteria IAW JTR 054307• Purchase Agreement of your house showing Estimated Closing/ Completion Date• Number of SIT extension days requested (inclusive dates)

If an extension of temporary storage cannot be granted, employee will assume responsibility for any additional storage charge. Requests are not automatically approved.



Non-Temporary Storage

NTS eligibility ends on the last day of work at the OCONUS PDS.

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 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.

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.

- LOCATE NEAREST TMO
- SCHEDULE YOUR HHG SHIPMENT WITH DEFENSE PERSONAL PROPERTY SYSTEM (DPS)
- TUTORIALS AVAILABLE
- SELF-COUNSELING
- GUIDES & FAQs

MILITARY
ON  SOURCE






Travel

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. 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. *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.*

Dependent Travel: 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.

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, so it is recommended that you verify current year mileage rates for an accurate estimation.

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.



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.

Travel

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.



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.

DODI 1400.25V630_AFI 36-815 dated 14 November 2019

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.

House Hunting Trip

A HHT IS A DISCRETIONARY ALLOWANCE, NOT AN ENTITLEMENT. THE ORDER-ISSUING / AUTHENTICATING OFFICIAL, NOT THE EMPLOYEE, DETERMINES IF NECESSARY



This section is applicable to CONUS and Non-Foreign OCONUS moves only.

The purpose of a House Hunting Trip 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.

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

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.

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.

House Hunting Trip

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.

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

FOR CENTRALLY MANAGED -THE HHT PERIOD, INCLUDING TRAVEL TIME, CANNOT EXCEED 5 CALENDAR DAYS. NON CENTRALLY MANAGED MAY BE AUTHORIZED UP TO 10 CALENDAR DAYS.

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 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.

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. See HHT Reimbursement Methods Per Diem Chart on following page.

SEEKING RESIDENCE

CONUS AND
NON-FOREIGN
CONUS
MOVES ONLY



Employees may elect to “seek a residence” in conjunction with the PCS 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. **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.

Per Diem

Travel 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 and reimbursement is not to exceed the number of travel days authorized.

<https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/Per-Diem-Rate-Lookup/>

EMPLOYEE WILL BE RESPONSIBLE FOR AUTHORIZED TRAVEL AND TRANSPORTATION COSTS INCURRED AFTER THE 1 YEAR ANNIVERSARY DATE OF THE TRANSFER OR APPOINTMENT EFFECTIVE DATE.

HHT Reimbursement Methods

	Actual Expense/Lodging Plus Lump Sum/Fixed Amount	Lump Sum/ Fixed Amount
Per Diem	Employee - 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 & Spouse - the applicable locality per diem rate is multiplied by 6.25
	Employee - The employee is entitled up to the full per diem rate times the number of days of house hunting	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

Moving Allowances

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 (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.

First duty station, SES last moves, Separation and Retirement moves are not eligible for MEA.



Miscellaneous Expense Allowance (MEA):

This allowance is payable to an eligible 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.

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 0541 for additional information on itemized reimbursement.

Temporary Quarters Subsistence Expense

Section Contents

- 22. Actual vs Fixed Comparison
- 23. Calculating TQSE-AE & TQSE-LS

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 employee is expected to act in a prudent manner and not incur unnecessary and unusual expenses.

Subsistence Expense Reimbursement: The Approving Official offers either the Actual Expense (AE) method or the Lump Sum-TQSE (LS) 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.

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

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:**
 - **US, its territories and possessions**
 - **Commonwealths of Puerto Rico**
 - **Northern Mariana Islands, or the former Canal Zone area**
3. **Old and New PDS are 50 miles + apart.**



Temporary Quarters Subsistence Expense

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.

ACTUAL VS FIXED TQSE COMPARISON

Actual Expense (AE)

- TQSE (AE) is an actual expense allowance based on the Standard CONUS per diem 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. Receipts must be provided IAW the JTR (examples 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 Centrally Managed/ 10 Non Centrally Managed**) are deducted from the first authorized 30-day TQSE period to determine the total reimbursable TQSE (AE)

Fixed/Lump Sum (LS)

- 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 employee 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.
- Under no circumstances may TQSE (LS) be paid for more than a total of 30 days.

Reimbursement may be paid under TQSE(AE) or TQSE(LS). 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.

Calculating TQSE (AE) & TQSE (LS)

TQSE Actual Expense (AE) Method

TQSE Actual Expense reimbursement method is based on the \$166 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 24) and may not reflect the current Standard CONUS rate.

CONUS Per Diem Rate: \$166/ day	First 30 Days		After 30 Days	
	Formula	Reimbursement	Formula	Reimbursement
Employee or Unaccompanied Spouse	\$166	\$166	$\$166 \times .75$	\$124.50
Accompanied Spouse	$\$166 \times .75$	\$124.50	$\$166 \times .50$	\$83
Dependent 12 and older	$\$166 \times .75$	\$124.50	$\$166 \times .50$	\$83
Dependents Under 12	$\$166 \times .50$	\$83	$\$166 \times .40$	\$66.40

*When the PCS is to a **NON-FOREIGN OCONUS LOCATION (Alaska/Guam/Hawaii)**, replace the \$166/day rate with the per diem area locality rate of the overseas duty station.

TQSE Lump Sum (LS) Method

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

How to Determine Lump Sum Amount

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

Person	TQSE (LS) Formula Example	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



PCS Checklist

PCS ORDER / AMENDMENT

Read PCS orders very carefully to ensure information on the front and back of the order is accurate (i.e., Entrance on Duty (EOD) Date, entitlements/allowances, dependent information, travel days, leave enroute, if requested, etc.). If any discrepancies are noted, and/or an amendment to your order is required, please contact your HR specialist.

PASSPORT / VISA

If you and/or your dependents require Official Passports/VISAs, contact your CPS. The HR specialist will provide a DD Form 1056, Authorization to Apply for a "no fee" Passport and/or Request for VISA, for submission to your passport office.

SHIPMENT OF HOUSEHOLD GOODS (HHGS), UNACCOMPANIED BAGGAGE (UA), & PRIVATELY OWNED VEHICLE (POV)

Prior to departure: Representatives at your local Transportation Management Office (TMO) will assist you in the process. Take copies of your PCS order, and any amendments, to TMO to schedule an appointment for packing and shipment of your HHGs, unaccompanied baggage, and POV (as applicable).

You can also schedule shipment of your HHGs on the Defense Personal Property System (DPS) website at: <https://www.militaryonesource.mil/moving-pcs/moving-personal-property/>. It is important to start this process as soon as you receive your PCS order, to increase your chances of getting your preferred pickup date, and to ensure you can report timely to your new Permanent Duty Station. If you have questions, please contact your TMO office directly.

When you arrive at your new duty station: You should contact TMO as soon as possible and provide them with a phone number where you can be reached. As temporary storage of your HHG at your new PDS is subject to timelines, please contact that office to arrange for delivery of your HHGs as soon as you establish permanent residence.

OFFICIAL TRAVEL ARRANGEMENTS

The Base Travel Management Company (TMC) will make necessary travel arrangements for a House Hunting Trip (HHT) if authorized, and any PCS-related travel by air. Please consult the TMC for ALL official travel requirements.

TRAVEL VOUCHERS FOR PCS-RELATED EXPENSES

Prior to departure: Upon return from a HHT (if authorized), you can submit your travel voucher for reimbursement at the Base Finance Office.

Note: The option to file for reimbursement of your HHT prior to relocating to your next duty location is at your discretion. If you have any questions and/or require further assistance with your claim, please contact your local finance office directly.

When you arrive at your new duty station: You will submit your travel voucher(s) for any PCS-related expenses at the Base Finance Office upon your arrival at the new duty location. Do not use DFAS website. Contact your local CPS to obtain contact information (i.e., base directory).

REAL ESTATE REIMBURSEMENT CLAIMS

If you are authorized reimbursement of expenses incurred in the sale and/or purchase of real estate, please contact your CPS for additional information on the real estate claim process. A checklist will be provided to you to further assist you with your claim.


Your primary point of contact is the Human Resource Specialist at your local Civilian Personnel Section (CPS). Not all employees are authorized the same entitlements and allowances. Entitlements and allowances will vary depending on the move type, and duty location. Please discuss these steps with your HR Specialist to understand the benefits and requirements that apply to you.

PCS EXECUTION

This section will cover how you will fund your move, and highlight all PCS entitlements and benefits based on your type of move.

- 26. PAYMENT & CHARGE CARDS
- 27. FIRST DUTY MOVE
- 28. CONUS TO CONUS
- 29. CONUS TO OCONUS
- 30. CONUS TO NF-OCONUS
- 31. NF-OCONUS TO CONUS
- 32. NF-OCONUS TO NF-OCONUS
- 33. NF-OCONUS TO OCONUS
- 34. OCONUS TO CONUS
- 35. OCONUS TO OCONUS
- 36. OCONUS TO NF-OCONUS
- 37. RETIREMENT OR SEPARATION

Payments & Charge Cards



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.

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. *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.*

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.

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. *Contact the base FSO, Travel Section, and/or JTR for further information about reimbursable travel expenses.*



FIRST DUTY MOVE

Types of Moves

The first move for the first tour of duty for a new Air Force civilian whether it be within the continental United States (CONUS), outside the continental United States (OCONUS), or a Non-Foreign outside the continental United States (NF-OCONUS) location.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Monday and usually at the beginning of a pay period. EODs are set 45 days out for CONUS moves and 65 days for OCONUS. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

Employee: Your actual Reporting Date is determined by the number of travel days authorized and annual leave en route, if requested and approved. This includes first duty station moves.

Dependent Travel Time: If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

Mandatory Allowances

- Travel – Employee & Authorized Dependents
- Per Diem – Employee Only
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax (RITA)

Discretionary Allowances

- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.
- Non-Temporary Storage (NTS) (Extended Storage) of HHG (OCONUS and NF-OCONUS)
- POV Shipment (NF-OCONUS / OCONUS)
- OCONUS Only
 - Temporary Quarters Subsistence Allowance (TQSA)
 - Foreign Transfer Allowance (FTA)



CONUS TO CONUS

A career move from one Continental United States (CONUS) location (48 contiguous states) to another CONUS location. Employee must sign a 48 month CONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. EODs are set 45 days out for CONUS moves. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

- You will travel to your destination on the first duty day following your EOD. Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- Dependent Travel Time: If your dependent does not travel concurrently with you, it is considered delayed travel and **MUST** be noted on your PCS order.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)
- Real Estate/Unexpired Lease Expenses (Not authorized for Retirement / Separation)

Discretionary Allowances

- House Hunting Trip (HHT)
- Non-Temporary Storage (NTS) (Extended Storage) of HHG (if isolated location)
- Temporary Quarters Subsistence Expense (TQSE)
- Privately Owned Vehicle (POV) Shipment
- Defense National Relocation Program (DNRP)
- Property Management Service (PMS)
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.



Types of Moves

CONUS TO OCONUS

A career move from one Continental United States (CONUS) location (48 contiguous states) to a location outside the Continental United States (OCONUS) location. Employee must sign an OCONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. EODs are set 65 days out for OCONUS moves. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

- You will travel to your destination on the first duty day following your EOD.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors
- Dependent Travel Time: If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)

Discretionary Allowances

- Temporary Quarters Subsistence Allowance (TQSA)
- Non-Temporary Storage (NTS) (Extended Storage) of HHG
- Privately Owned Vehicle (POV) Shipment
- Property Management Service (PMS)
- Foreign Transfer Allowance (FTA)
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published orders.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)



Types of Moves

CONUS TO NF-OCONUS

A career move from a Continental United States (CONUS) location (48 contiguous states) to a Non-Foreign Outside the Continental United States (NF-OCONUS) location. Employee must sign an OCONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. EODs are set 65 days out for NF-OCONUS moves. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

- You will travel to your destination on the first duty day following your EOD.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)
- Real Estate /Unexpired Lease Expenses

Discretionary Allowances

- House Hunting Trip (HHT)
- Temporary Quarters Subsistence Allowance (TQSA)
- Privately Owned Vehicle (POV) Shipment
- Defense National Relocation Program (DNRP)
- Property Management Service (PMS)



Types of Moves

NF-OCONUS TO CONUS

A career move from an Non-Foreign Overseas Continental United States location to a Continental United States (CONUS) 48 contiguous states location. **For Centrally-Managed positions:** Employee must sign a 48 Month CONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD is set at 65 days out from the date your PCS technician receives all completed forms and documents required.

Travel Time

- Travel commences on the losing base's time, EOD is the latest date travel can begin.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)
- Real Estate/Unexpired Lease Expenses (Not authorized for Retirement / Separation)

Discretionary Allowances

- House Hunting Trip (HHT)
- Temporary Quarters Subsistence Allowance (TQSA)
- Privately Owned Vehicle (POV) Shipment
- Defense National Relocation Program (DNRP)
- Property Management Service (PMS)
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.



Types of Moves

NF-OCONUS TO NF-OCONUS

A career move from Non-Foreign Overseas Continental United States to another Non-Foreign Overseas (Outside 48 contiguous states) location. Employee must sign an OCONUS Transportation Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD is set at 45 days out from the date your PCS technician receives all completed forms and documents required.

Travel Time

- Travel begins on the first duty day following EOD
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and **MUST** be noted on your PCS order.

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)

Discretionary Allowances

- House Hunting Trip (HHT)
- Non-Temporary Storage (NTS) (Extended Storage) of HHG
- Temporary Quarters Subsistence Expense (TQSE)
- Privately Owned Vehicle (POV) Shipment
- Defense National Relocation Program (DNRP)
- Property Management Service (PMS)
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

Types of Moves

NF-OCONUS TO OCONUS

A career move from Non-Foreign Overseas Continental United States to an Overseas Foreign location Outside (48 contiguous states) location. Employee must sign an OCONUS Transportation Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD will be set 65 days from when your PCS technician receives all completed forms and documents.

Travel Time

- Travel begins on the first duty day following EOD
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and **MUST** be noted on your PCS order.

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)

Discretionary Allowances

- Temporary Quarters Subsistence Allowance (TQSA)
- Non-Temporary Storage (NTS) (Extended Storage) of HHG
- Privately Owned Vehicle (POV) Shipment
- Foreign Transfer Allowance
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.



All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

OCONUS TO CONUS

A career move from an Overseas Continental United States (OCONUS) location to a Continental United States (CONUS) 48 contiguous states location. **For Centrally-Managed positions:** Employee must sign a 48 Month CONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD is set 65 days out for OCONUS to CONUS moves. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

- Travel from the OCONUS location commences on the losing base's time, the EOD is the latest date travel can begin.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave is taken enroute from old duty station but prior to arrival at the duty station and must be approved in advance of travel by the losing supervisor.
- If your dependent does not travel concurrently with you, it is considered delayed travel and **MUST** be noted on your PCS order.

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)
- Real Estate / Unexpired Lease Expenses (Not authorized for Retirement / Separation)

Discretionary Allowances

- Temporary Quarters Subsistence Allowance (TQSA)
- Privately Owned Vehicle (POV) Shipment
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)



Types of Moves

OCONUS TO OCONUS

A career move from an Overseas Continental United States (OCONUS) location to another OCONUS location. Employee must sign an OCONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD is set 65 days out for OCONUS moves. Setting the date will depend on when your PCS technician receives all completed forms and documents required.

Travel Time

- You will travel to your destination on the first duty day following your EOD.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)

Discretionary Allowances

- Temporary Quarters Subsistence Allowance (TQSA)
- Non-Temporary Storage (NTS) Extended Storage of HHG
- Privately Owned Vehicle (POV) Shipment
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.



All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)



Types of Moves

OCONUS TO NF-OCONUS

A career move from an Overseas Continental United States (OCONUS) location to a non foreign (NF-OCONUS) location. Employee must sign an OCONUS Tour Agreement to receive PCS Allowances.

Entrance on Duty (EOD)

This is the date your new base will pick you up on their civilian payroll. It is normally on a Sunday and usually at the beginning of a pay period. The EOD is set 65 days out for NF-OCONUS moves from when your PCS technician receives all completed forms and documents required.

Travel Time

- Travel commences on the losing base's time, EOD is the latest date travel can begin.
- Actual Reporting date is determined by number of travel days authorized.
- Leave En-Route: Leave taken after departure from old duty station but prior to arrival at new duty station and must be approved in advance of travel by losing and gaining supervisors.
- If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.



Mandatory Allowances

- Travel and Per Diem – Employee & Authorized Dependent(s)
- Miscellaneous Expense Allowance (MEA) – When moving a household
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Real Estate/Unexpired Lease Expenses (Not authorized for Retirement / Separation)
- Relocation Income Tax Allowance (RITA)

All travel and transportation must be completed within one year from the employee's date of physically reporting for duty. Employee will be responsible for authorized travel and transportation costs incurred after the one-year anniversary date of the transfer or appointment effective date (Ref: JTR, Para, 053712)

Discretionary Allowances

- Temporary Quarters Subsistence Allowance (TQSA)
- Privately Owned Vehicle (POV) Shipment
- Foreign Transfer Allowance (FTA)
- If PCS is locally funded (non-centrally managed move), check with the gaining organization for authorized allowances and review published PCS orders.



Types of Moves

RETIREMENT OR SEPARATION

- For a retiring or separating (voluntary or involuntary) civilian employee from a Foreign OCONUS or Non-Foreign OCONUS location only.
- Members retiring or separating from a CONUS location are not entitled to PCS.
- One exception – retirement of an SES employee with their last move.

Travel Time

- Timelines for Retirement/Separation are established by the losing Unit
- Employee should begin official travel prior to the retirement/separation date
- Dependent Travel Time: If your dependent does not travel concurrently with you, it is considered delayed travel and MUST be noted on your PCS order.

Mandatory Allowances

- Travel – Employee & Authorized Dependent(s)
- Per Diem-Employee Only
- Transportation of Household Goods (HHG), including Storage in Transit (SIT)
- Relocation Income Tax Allowance (RITA)

Discretionary Allowances

- Privately Owned Vehicle (POV) Shipment
- Non-Temporary Storage (NTS) (Extended Storage) of HHG



The commanding officer for the activity OCONUS may authorize a delay for a reasonable period upon receipt of a civilian employee's written request. Ordinarily, a delay of 90 or fewer calendar days is reasonable. Under unusual extenuating circumstances that, in the commanding officer's opinion, warrant a longer delay, return travel may be delayed up to 1 year from the separation date (Ref: JTR, Para, 054809)

PCS CLOSE OUT

This section will cover actions you will need to take to receive reimbursement for your move, purchasing or selling your home, and tax impacts.

39. REAL ESTATE REIMBURSEMENT

40. SALE OF RESIDENCE

41. PURCHASE OF RESIDENCE

42. DOD DNRP

43. PROPERTY MANAGEMENT SERVICES

44. NON REIMBURSABLE EXPENSES

46. TAX IMPACTS & DEDUCTIONS



Real Estate Reimbursement

SECTION CONTENTS

- 40. SALE OF RESIDENCE
- 41. PURCHASE OF RESIDENCE
- 42. DODNRP
- 44. PROPERTY MANAGEMENT SERVICES
- 45. NOT REIMBURSABLE EXPENSES

Things to 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-employee returns from completed tour to a PDS different from the one they were transferred from

Definition

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

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.

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

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 1 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.



Sale of Residence

REAL ESTATE REIMBURSEMENT

If you would like to file a claim of real estate reimbursement for a sale of your home, you will need to work with your local CPO to obtain and file a Real Estate Claim Checklist. The claim process may take several months for review and finalization.

Time You must complete the sale of your home (for which reimbursement is requested) no later than one year after the date of your transfer or appointment.

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.

Reimbursement An employee will only be reimbursed for expenses actually incurred and paid by the employee or a dependent. If authorized, reimbursement is limited to 10% of the actual sale price of the residence at the old PDS.

Sale of Residence Documents for Claim

IAW JTR, Chapter 5, Section 054501

- DD Form 1705
 - DD Form 1351-2
 - PCS orders (copy)
 - Support Documents
-
- 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.

Allowable Expenses

- 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

REQUIREMENTS
SUPPORTING DOCUMENTS

Purchase of Residence

REAL ESTATE REIMBURSEMENT

If you would like to file a claim of real estate reimbursement for a purchase of your home, you will need to work with your local CPO to obtain and file a Real Estate Claim Checklist. The claim process may take several months for review and finalization.

Time You must complete the purchase of your home (for which reimbursement is requested) no later than one year after the date of your transfer or appointment.

Reimbursement An employee will only be reimbursed for expenses actually incurred and paid by the employee or a dependent. If authorized, reimbursement is limited to 5% of the purchase price of a residence at the new PDS.

Extension 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/DPCZ Workflow in-box at: AFPC.DPCZ.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.

Purchase of Residence Documents for Claim

IAW JTR, Chapter 5, Section 054501

- DD Form 1705
- DD Form 1351-2
- PCS orders (copy)
- Support Documents

- 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."

Allowable Expenses

- 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

DNRP Overview



**Department of Defense
National Relocation Program**

DoD National Relocation Program (DNRP) Guaranteed Homesale Service

<p>What is the program?</p>	<p>DNRP offers an optional alternative to PCS Real Estate reimbursement and assists eligible civilians relocating from one duty station to another. DNRP offers origin and destination area relocation services, including home marketing assistance, guaranteed home sale, property management services, home finding assistance, and mortgage assistance. Third-party contractors provide DNRP relocation services.</p>
<p>Who is Eligible?</p>	<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>
<p>Move Eligibilities</p>	<p>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).</p>
<p>Residence Eligibilities</p>	<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 (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) • Residence must be marketed for sixty (60) days from the date of listing prior to enrolling in GHS
<p>Enrollment</p>	<p>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</p>

Employees should review the DNRP Transferree Handbook prior to enrolling in the program.

Centrally Managed Employees POC: afpcresourcesoffice@us.af.mil.

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



DNRP Process



**Department of Defense
National Relocation Program**

THE APPRAISAL PROCESS:

Prep

The RMC will contact first two appraiser choices complete any repairs or maintenance prior to beginning the appraisal process. Your home will be appraised in “as is” condition.

Select

You will select an appraiser (Worldwide Employee Relocation Council (WERC) Qualified) from a list provided from a Relocation Counselor (RC). Appraisers who are not on the Relocation Management Company’s (RMC) list will be verified by RMC regarding their qualifications to perform residential relocation appraisals

Appraisers:

- Must be residential appraisers with no personal/ financial interests in your property
- Have not appraised your property within six months
- They must be qualified to perform WERC appraisals

Appraisal

The RMC will contact first two appraiser choices. A third (necessary) appraisal may add 10 additional days and will be used if the first two values differ by more than 10% of the higher value or if one of the first two is not available to appraise your home. Guaranteed Appraised Value Offer will be calculated by averaging the two closest appraisals. If the high and low appraisals are equidistant from the middle appraisal, the Guaranteed Appraised Value Offer will be calculated by averaging all three appraisals.

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

Property Management Services

REAL ESTATE REIMBURSEMENT

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.

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.

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 for centrally managed orders (semi-annually but no longer than annually) to: AFPCRESOURCESOFFICE@us.af.mil
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.



Required Documentation:

- 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 (broken down by month) from the Management Company reflecting actual monthly rent received and management fee paid for each 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

Non Reimbursable Expenses

REAL ESTATE REIMBURSEMENT

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
- 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.



**SEE JTR, 054505 FOR
ADDITIONAL GUIDANCE**



Tax Impacts

&

Deductions



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.

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.

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 Contents:

- 46. WTA
RITA
- 47. Tax Impacts,
Taxable & Non
Taxable
Reimbursements
- 48. Tax
Reimbursement
Deductions &
PCS W2

Tax Impacts

&

Deductions



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. 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.

Non Tax Reimbursable

- 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

Taxable Reimbursements

per the Tax Cuts and Jobs Act of 2017

- 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

Tax Impacts

&

Deductions



Taxable Reimbursement Deductions

For listed 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

The travel regulations provide for the payment of a 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.

PCS W2

For the 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.

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.

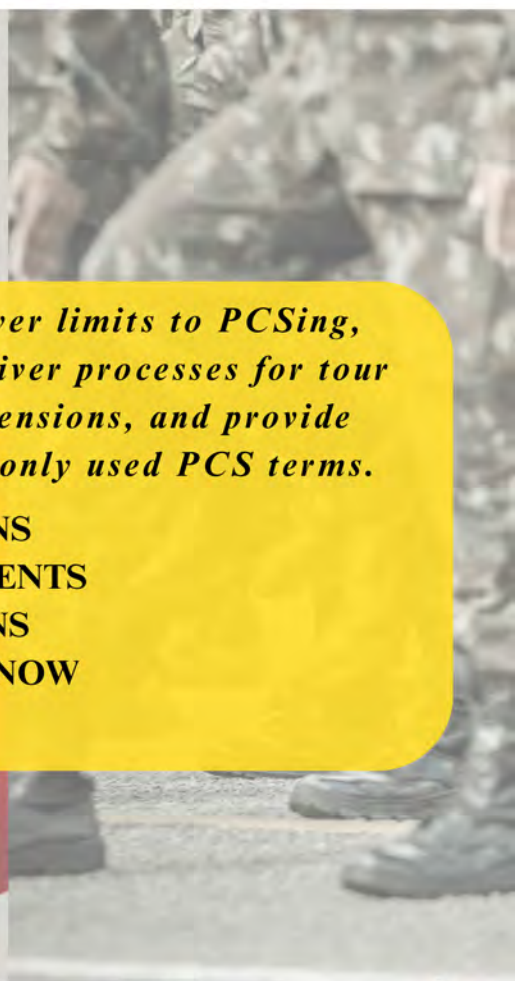
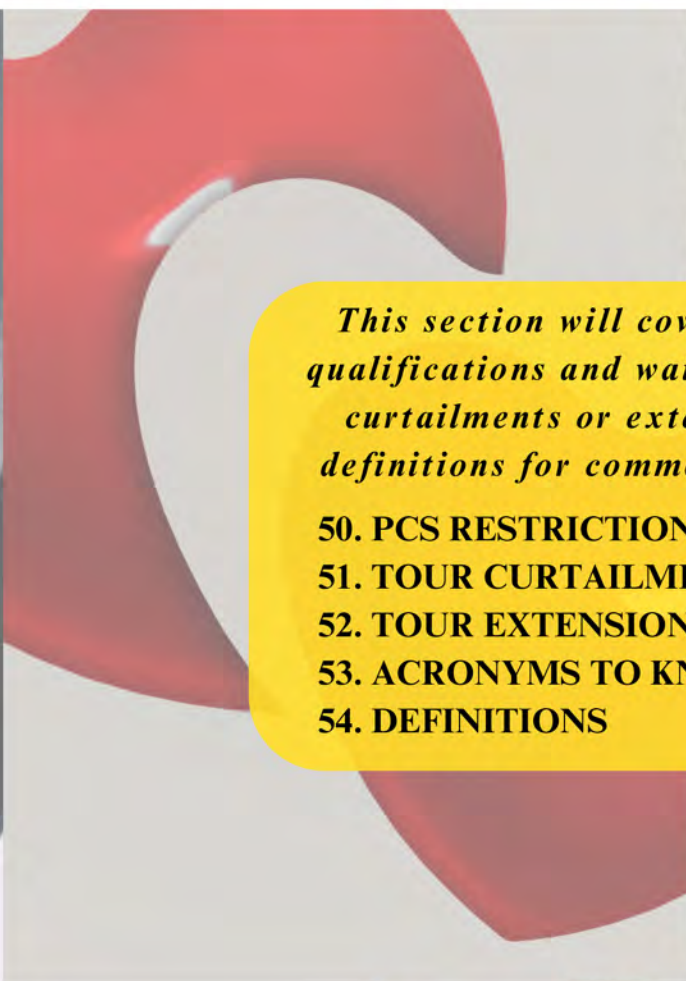
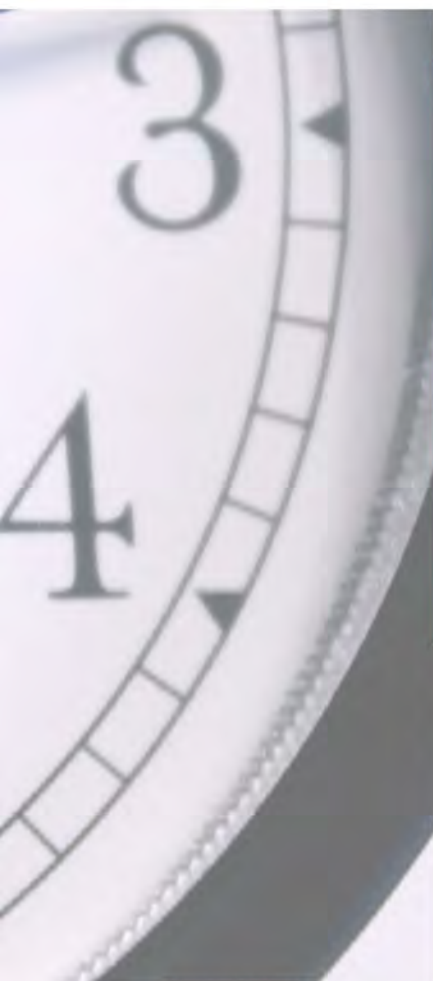


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Emergency



EXTRAS



This section will cover limits to PCSing, qualifications and waiver processes for tour curtailments or extensions, and provide definitions for commonly used PCS terms.

50. PCS RESTRICTIONS

51. TOUR CURTAILMENTS

52. TOUR EXTENSIONS

53. ACRONYMS TO KNOW

54. DEFINITIONS



PCS RESTRICTIONS

CONUS

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, 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.)

Centrally Managed: 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.

OCONUS

An employee appointed/transferred to an OCONUS position is required to complete a prescribed tour of duty 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 (OCOUS), (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.

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/DPCZ approved waiver or release from the service agreement (DD Form 1617). 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. **See Tour Curtailments Section**



Tour Curtailments

All employees appointed/transferred to an OCONUS position must complete their tour of duty (JTR sec 054912) for return travel and transportation allowances. When employees are unable to complete their tour due to unforeseen situations, they may request a tour curtailment. In order to submit a Tour Curtailment package, the employee must have an acceptable reason for release per the JTR and DAFMAN 36-142. Employees must work with your Supervisor and CPS to submit a package for review. **Centrally Managed** positions need AFPC Approval.

Acceptable Reasons For Release

- Illness not induced by misconduct.
- Enlistment or call to active duty in the Armed Forces.
- Exercise of statutory re-employment rights within a time limitation that precludes completion of a tour of duty.
- Release for the Government's convenience.
- The civilian employee's immediate presence is required in the geographical location where the actual residence is located due to an unforeseen emergency.
- Completion of the agreed tour of duty would result in extreme personal hardship due to circumstances beyond the civilian employee's control.
- Significant changes occur in the civilian employee's employment situation or loss of economic benefits.
- Released to Continue Employment. A civilian employee, serving under a service agreement who transfers to another DoD Component or Agency.

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/DPCZ APPROVED WAIVER OR RELEASE FROM THE SERVICE AGREEMENT (DD FORM 1617).

Tour Curtailment Package

- Curtailment Request Memo
- JTR/DAFMAN 36-142 Reference
- eSSS
 - CPS Analysis- confirm JTR requirement is met
 - Losing Organization concurrence
- Supporting Documentation
 - Transportation Agreement
 - Orders
 - Documentation from trustworthy source (IAW JTR 054912)



JTR 054912

Verification must be received from a reliable and trustworthy source, such as private, state, or local welfare agencies; an attending physician; or a local cleric.

Per AFMAN 36-204 Overseas Employment- The Department of Defense rotation policy limits civilian employment in foreign areas to 5 years for those employees in competitive service appointments. Employees may be extended to enable management to meet defined mission requirements that cannot otherwise be met due to unavailability of suitable candidates.

Extensions are never intended to allow employees to stay in the foreign area for indefinite periods of time. Employees do not have an inherent right to such extensions.

Extensions may be requested for:

- Mission requirements
- Extenuating and unforeseen circumstances
- Allow children to complete the current school year
- Delay in receiving orders
- Processing visas
- Emergency family or medical issues

Employees seeking an extension must have an acceptable performance rating and current in the knowledge, skills, and abilities for the required position. Supervisors will need to work with their CPS to submit a request for an Overseas Tour Extension. Approval Authority depends on if the position is Centrally Managed. *Review Chapter 4 Foreign Area Employment Limitation in AFMAN 36-204 for specific requirements.*

Typical Package Includes

- Supervisor initiated memo 12m prior to DEROS
- Business Case
 - Justification for Extension and Timeframe
 - Employee Return Rights status
- Workforce Succession plan/ Local Commanders Succession Plan
- CPS Analysis
 - Recruitment Efforts
- Functional Perspective
 - Career Field Team
 - Career Functional Manager



Acronyms to Know

- AFMAN** – Air Force Manual
- AFPC** – Air Force Personnel Center
- BRAC** – Base Re-Alignment and Closure
- CBA** – Centrally Billed Account
- CFT** – Career Field Team
- CONUS** – Continuous United States
- CP** – Centrally Managed (Central Program)
- CPS** – Civilian Personnel Section
- CSA** – Central Salaried Account
- CTO** – (Contracted) Commercial Travel Office
- DoD** – Department of Defense
- DNRP** – DoD National Relocation Program
- DSSR** – Department of State Standardized Regulations
- DTMO** – Defense Travel Management Office
- EOD** – Entrance on Duty
- FICA** – Federal Insurance Contributions Act
- FMY** – Financial Management
- FTA** – Foreign Transfer Allowance
- FTR** – Federal Travel Regulation
- GCC** – Government Constructed Cost
- GHS** – Guaranteed Home Sale
- GTCC** – Government Travel Charge Card
- HHG** – Household Goods
- HHT** – House-Hunting Trip
- HR** – Human Resources
- IBA** – Individually Billed Account
- JPPSO** – Joint Personal Property Service Office
- JTR** – Joint Travel Regulation
- KCP** – Key Career Position
- MALT** – Monetary Allowance in Lieu of Transportation
- MEA** – Miscellaneous Expense Allowance
- NCP** – Non-Centrally Managed
- NF OCONUS** – Non-Foreign Outside the Continental United States (Alaska, Guam, Hawaii, and other U.S. territories)
- NTS** – Non-Temporary Storage
- OCONUS** – Outside the Continental United States
- OPM** – Office of Personnel Management
- PCS** – Permanent Change of Station
- PDS** – Permanent Duty Station

Acronyms to Know

POC – Personally Owned Conveyance

PBP&E – Professional Books, Papers and Equipment

PPM – Personally Procured Move

PMS – Property Management Service

POV – Privately Owned Vehicle

PPP – Priority Placement Program

RIF – Reduction in Force

RITA – Relocation Income Tax Allowance

SIT – Storage in Transit

TJO – Tentative Job Offer

TMC – Travel Management Center

TQSE – Temporary Quarters Subsistence Expense

TQSA – Temporary Quarters Subsistence Allowance

USAS – USA Staffing

Definitions

Centrally Managed Position – A position that is governed by Air Force Manual 36-142 and administered by an Air Force Career Field Management Team.

Foreign Areas – IAW 10 USC § 1586 -any area or country outside the 50 States, District of Columbia, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, and United States territories and possessions.

Non-foreign (OCONUS) Overseas Area – The States of Alaska, Hawaii, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, and United States territories and possessions.

Return Rights – Rights granted an employee under Title 10 United States Code or other legal, administrative or regulatory authority, to return to the position last held before assignment to duty in a foreign or non-foreign area, or to another position with rights, benefits and grade or pay band equal to the position last held.

Service Agreement – Specifies the entitlement of an employee to certain travel and transportation allowances incident to overseas rotation in return for which the employee agrees to remain in government service for a specified period, such as tour of duty. Service agreements are separate and distinct from the terms of a return obligation or return rights as specified in an Overseas Employment Agreement.

Tour of Duty – The minimum period specified for the overseas area

Still have Questions?

-Reach out to your PCS Technician

-Search PCS on MyFSS

-Review Military One Souce PCS

