

§ 301-11.1

301-11.502 Who is eligible to receive the ITRA?

301-11.503 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

EMPLOYEE RESPONSIBILITIES

301-11.521 Must I file a claim to be reimbursed for the additional income taxes incurred?

301-11.522 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?

301-11.523 What documentation must I submit to substantiate my claim?

301-11.524 What steps must my agency take to determine my ITRA?

301-11.525 Is the ITRA I receive taxable income?

301-11.526 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?

301-11.527 If I elect a lump sum payment, how is the ITRA paid?

301-11.528 If I do not elect lump sum payment is there any additional reimbursement?

AGENCY RESPONSIBILITIES

301-11.531 What documentation must the employee submit to substantiate a claim?

301-11.532 How should we compute the employee's ITRA?

301-11.533 Are tax penalty and interest payments reimbursable?

301-11.534 What tax tables should we use to calculate the amount of allowable reimbursement?

301-11.535 How should we calculate the ITRA?

301-11.536 Is the ITRA reimbursement considered to be income to the employee?

301-11.537 Are income taxes to be withheld from the ITRA?

301-11.538 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?

301-11.539 If the employee does not elect a lump sum payment, how is the tax on the ITRA calculated?

301-11.540 How do we handle any excess payment?

Subpart F—Income Tax Reimbursement Allowance (ITRA), Tax Years 1995 and Thereafter

GENERAL

301-11.601 What is the Income Tax Reimbursement Allowance (ITRA)?

301-11.602 Who is eligible to receive the ITRA?

41 CFR Ch. 301 (7-1-02 Edition)

301-11.603 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

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Subpart A—General Rules

§ 301-11.1 When am I eligible for an allowance (per diem or actual expense)?

When:

Temp. Duty Travel Allowances

§ 301-11.9

- (a) You perform official travel away from your official station, or other areas defined by your agency;
- (b) You incur per diem expenses while performing official travel; and
- (c) You are in a travel status for more than 12 hours.

§ 301-11.2 Will I be reimbursed for per diem expenses if my official travel is 12 hours or less?

No.

§ 301-11.3 Must my agency pay an allowance (either a per diem allowance or actual expense)?

Yes, unless:

- (a) You perform travel to a training event under the Government Employees Training Act (5 U.S.C. 4101-4118), and you agree not to be paid per diem expenses; or
- (b) You perform pre-employment interview travel, and the interviewing agency does not authorize payment of per diem expenses.

§ 301-11.4 May I be reimbursed actual expense and per diem on the same trip?

Yes, you may be reimbursed both actual expense and per diem during a single trip, but only one method of reimbursement may be authorized for any given calendar day except as provided in § 301-11.305 or § 301-11.306. Your agency must determine when the transition between the reimbursement methods occurs.

§ 301-11.5 How will my per diem expenses be reimbursed?

Per diem expenses will be reimbursed by the:

- (a) Lodgings-plus per diem method;
- (b) Reduced per diem method;
- (c) Conference lodging allowance method (see §§ 301-74.7 and 301-74.22 of this chapter); or
- (d) Actual expense method.

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§ 301-11.6 Where do I find maximum per diem and actual expense rates?

For travel in	Rates set by	For per diem and actual expense see
Continental United States (CONUS).	General Services Administration.	For Per Diem see Federal Travel Regulation 41 CFR chapter 301, Appendix A, or Internet at http://Policyworks.gov/perdiem ; for actual expense see 41 CFR 301-11.303 and 301-11.305.
Non-foreign areas	Department of Defense (Per Diem, Travel and Transportation Allowance Committee (PDTATAC)).	Per Diem Bulletins issued by PDTATAC and published periodically in the FEDERAL REGISTER or Internet at http://www.dtic.mil/perdiem (Rates also appear in section 925 a per diem supplement to the Department of State Standardized Regulations (Government Civilians-Foreign Areas)).
Foreign areas	Department of State	A per diem supplement to section 925, Department of State Standardized Regulations (Government Civilians-Foreign Areas).

§ 301-11.7 What determines my maximum per diem reimbursement rate?

Your TDY location determines your maximum per diem reimbursement rate. If you arrive at your lodging location after 12 midnight, you claim lodging cost for the preceding calendar day. If no lodging is required, the applicable M&IE reimbursement rate is the rate for the TDY location. (See § 301-11.102.)

[63 FR 15961, Apr. 1, 1998; 63 FR 35537, June 30, 1998]

§ 301-11.8 What is the maximum per diem rate I will receive if lodging is not available at my TDY location?

If lodging is not available at your TDY location, your agency may authorize or approve the maximum per diem rate for the location where lodging is obtained.

§ 301-11.9 When does per diem or actual expense entitlement start/stop?

Your per diem or actual expense entitlement starts on the day you depart your home, office, or other authorized point and ends on the day you return