

Relocation Allowances

§ 302-3.422

§ 302-3.415 How long may my agency pay for extended storage of household goods?

Your agency may pay for extended storage of household goods for the duration of your TCS.

§ 302-3.416 Is there any limitation on the combined weight of household goods I may transport and store at Government expense?

Yes, the maximum combined weight is 18,000 pounds net weight. If you transport and/or store household goods in excess of the maximum weight allowance, you will be responsible for any excess cost.

§ 302-3.417 Will I have to pay any income tax if my agency pays for extended storage of my household goods?

You will be subject to income taxes on the amount of extended storage expenses your agency pays. However, your agency will pay you a relocation income tax allowance under part 302-17 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

§ 302-3.418 Will my agency pay for property management services when I am authorized a TCS?

Yes, your agency will reimburse you directly for expenses you incur or make payments on your behalf to a relocation services company, if you so choose. The term "property management services" refers to a program provided by a private company for a fee, which assists you in managing your residence at your previous official station as a rental property. Services provided by the company may include, but are not limited to, obtaining a tenant, negotiating a lease, inspecting the property regularly, managing repairs and maintenance, enforcing lease terms, collecting rent, paying the mortgage and other carrying expenses from rental proceeds and/or fund of the employee, and accounting for the transactions and providing periodic reports to the employee.

§ 302-3.419 For what property will my agency pay property management services?

Your agency will only pay for the property from which you commuted to/from work on a daily basis at your previous official station.

§ 302-3.420 How long will my agency pay for property management services?

Your agency will pay for property management services for the duration of your TCS.

§ 302-3.421 What are the income tax consequences when my agency pays for property management services?

When your agency pays for property management services:

(a) You will be taxed on the amount of property management expenses your agency pays, whether it reimburses you directly for your expenses or pays a relocation services company to manage your residence; and

(b) Your agency will pay you a relocation income tax allowance under part 302-17 of this chapter for substantially all of the additional Federal, State and local income taxes you incur on the expenses your agency pays.

NOTE TO § 302-3.421: You may wish to consult with a tax advisor to determine whether you will incur any additional tax liability, unrelated to your agency's payment of your property management expenses, as a result of maintaining your residence as a rental property.

EXPENSES PAID UPON COMPLETION OF ASSIGNMENT OR UPON SEPARATION FROM GOVERNMENT SERVICE

§ 302-3.422 What expenses will my agency pay when I complete my TCS?

Your agency will pay for the following expenses in connection with your return to your previous official station:

(a) Travel, including per diem, for you and your immediate family under part 302-4 of this chapter;

(b) Transportation and temporary storage of your household good under part 302-7 of this chapter;

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(c) Transportation of a mobile home instead of transportation of our household goods under part 302-10 of this chapter;

(d) Temporary quarters subsistence expenses under part 302-6 of this chapter;

(e) A miscellaneous expenses allowance under part 302-16 of this chapter;

(f) Transportation of a privately owned vehicle(s) under part of this chapter; and

(g) A relocation income tax allowance under part 302-17 of this chapter for additional income taxes you incur on payments your agency makes under the authority of this part for your relocation expenses.

§ 302-3.423 If I separate from Government service upon completion of my TCS, what relocation expenses will my agency pay upon my separation?

If you separate from Government service upon completion of your TCS, your agency will upon your separation, pay the same relocation expenses it would have paid had you not separated from Government service upon completion of your TCS.

§ 302-3.424 If I separate from Government service prior to completion of my TCS, what relocation expenses will my agency pay upon my separation?

If you separate from Government service prior to completion of your TCS for reasons beyond your control that are acceptable to your agency, your agency will pay the same relocation expenses it would pay under § 302-3.423. If this is not the case, the expenses your agency pays may not exceed the reimbursement that you would have received under this chapter or chapter 301 of this title whichever your agency determines to be in the best interest of the Government.

§ 302-3.425 If I have been authorized successive temporary changes of station and reassigned from one temporary official station to another, what expenses will my agency pay upon completion of my last assignment or my separation from Government service?

Your agency will pay the expenses authorized in § 302-3.422 for your reloca-

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tion from your current temporary official station to your last permanent official station.

PERMANENT ASSIGNMENT TO TEMPORARY OFFICIAL STATION

§ 302-3.426 How is payment of my TCS expenses affected if I am permanently assigned to my temporary official station?

Payment of TCS expenses stops once your temporary official station becomes your permanent official station. Your agency may not pay any TCS expenses incurred beginning the day your temporary official station becomes your permanent official station.

§ 302-3.427 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?

When you are permanently assigned to your temporary official station, your agency may pay:

(a) Travel, including per diem, in accordance with part 302-4 of this chapter, for one round trip between your temporary official station and your previous official station, for you and members of your immediate family who relocated to the temporary official station with you. Your agency may also pay the same expenses for a one-way trip from the previous official station to the new permanent official station for any immediate family members who did not accompany you to the temporary official station;

(b) Residence transaction expenses under part 302-11 of this chapter;

(c) Property management expenses under part 302-15 of this chapter;

(d) Relocation services under part 302-12 of this chapter;

(e) Temporary quarters subsistence expenses in accordance with part 302-6 of this chapter;

(f) Transportation of household goods not previously transported to the temporary official station under part 302-7 of this chapter; and

(g) Transportation of a privately owned vehicle(s) not previously transported to the temporary official station under § 302-9.6 of this chapter.