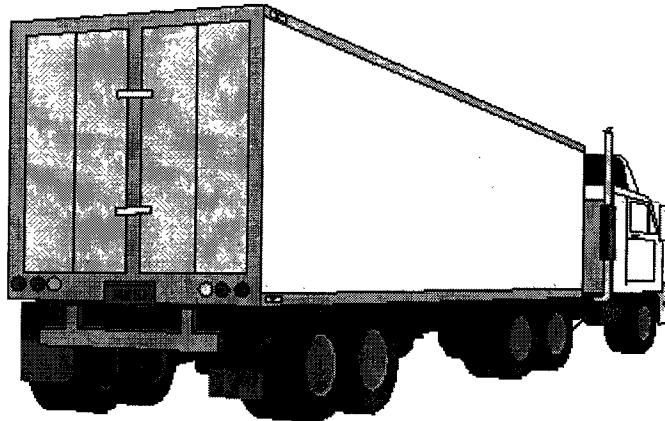
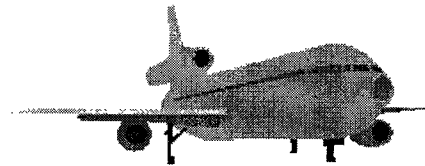


Employee Permanent Change of Station Guide

(For Civilian Personnel Only)



U.S. Department of Energy
Office of Chief Financial Officer
Capital Accounting Center
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INTRODUCTION

This guide is intended to assist individuals who are relocating within the continental United States at the Department's expense. We feel confident that the information provided in this guide will help you avoid much of the confusion that generally comes with a Permanent Change of Station (PCS) move. Take time to review it carefully. You will benefit from having done so.

The PCS guide clearly explain your entitlements and identify the regulations you must follow. Certainly a document like this cannot possibly cover all the details or questions that may come up in each individual case, but it will help you to understand what is involved, what you are required to do and how you go about doing it. If any differences exist between this guide and the regulations, the regulations will govern. Regulations governing PCS travels include the Federal Travel Regulations (FTR); DOE 1500.2A, Travel Policy and Procedures; decisions of the Comptroller General of the United States; and individual agency policy determination. You may access the FTR and DOE 1500.2A at the following Internet address: <http://www.cfo.doe.gov/policy>.

For questions concerning your entitlements and/or your PCS authorization please contact the following:

For moves into Headquarters (HQ):

Mary Johnson/Lucia Chestnut: (202) 586-3601

For moves to field locations other than HQ:

PCS Assistance Line: (301) 903-8689 or (800) 832-0890, ext. 38689

PCS E-Mail: pcs.travel@hq.doe.gov

You may not be entitled to reimbursement for all items included in this guide. Your travel order will specify which types of allowances and reimbursements have been authorized for you. Please be aware that part of the amount reimbursed to you is taxable income and subject to tax withholding. Refer to the Internal Revenue Service Publication 521, "Moving Expenses," for information concerning the tax implications associated with some PCS move at the following Internet address:

<http://www.hr.doe.gov/cfo/travel.html>

Before you move, you will be asked to furnish a significant amount of information about yourself and your family that ordinarily you would consider to be personal and private business. Please be advised that this information will determine what entitlements and allowances will be authorized for payment.

In order for us to improve our customer service to you, please take a few moments and fill out the survey after you have completed your move. (See Attachment 1)

PCS TERMS

Approving Official: Head of Organization who approves and authorizes payment of permanent change of station moves.

Common Carrier: Private sector suppliers of air, rail or bus transportation.

Continental United States (CONUS): The 48 contiguous States and the District of Columbia.

Commuted Rate: The rate provided by GSA to the employee when the employee makes his/her own arrangements for transporting household goods between points within the continental U.S.

Dependent/Immediate Family: Any of the following members of an employee's household at the time he or she reports for duty at a new station or performs travel for the government: 1) spouse; 2) children, under 21 and unmarried or incapable of self-support; 3) dependent parents of either spouse; and 4) dependent siblings, adopted children, grandchildren, legal minor wards and other persons under the guardianship of either spouse. "Parents" and "siblings" include stepparents and step siblings.

En route Travel and Transportation of Employee and Immediate Family Allowance: An allowance for travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel between the old official station and the new official station.

Enter on Duty Date (EOD): The date the employee physically reports for duty (actually on a site to perform work).

Government Bill of Lading (GBL): An invoice that is sent to the selected moving company by Department of Energy's transportation specialist. This invoice is used by the moving company to list the employee's household goods. The invoice is calculated and submitted to DOE's travel office to audit and pay.

Government Contractor-issued Individually Billed Charge Card: A Government contractor-issued charge card issued to authorized employees to pay for official travel and transportation expenses for which the charge card contractor bills the employee.

Homesale Program / Home Marketing Incentive Payments: An incentive paid to an employee who participates in an agency homesale program and meets other conditions in FTR 302-14.5. The employee is taxed on the amount of the incentive and will not receive a Withholding Tax Allowance (WTA) or Relocation Income Tax (RIT) Allowance.

Househunting (HH) Trip: An allowance for travel (including per diem) and transportation expenses of only the transferee and/or spouse for one round trip to the new official station locality to find permanent

residence quarters to rent or purchase.

Intergovernmental Personnel Act (IPA): An act to facilitate the temporary assignment of personnel between the Federal Government and States, local governments, institutions of higher education, Indian tribal governments, and other eligible organizations.

Locality Rate: Rate prescribed by General Services Administration for a particular geographic area.

Miscellaneous Expense Allowance (MI): An allowance for defraying certain expenses associated with discontinuing residence at one location and establishing a residence at a new location. Costs include disconnecting/connecting appliances and utilities; cutting, fitting rugs/draperies; forfeiture losses on medical, dental, food locker contracts that are not transferable; automobile registration; and drivers' license.

Mobile Home Allowance: An allowance for movement of a mobile home for use as a primary residence when movement is authorized instead of shipment and temporary storage of household goods.

New Appointee: Any person newly appointed to the Government service, including student trainees.

Non-temporary Storage: Storage of household goods while the employee is assigned to an isolated or remote location within or outside the CONUS to which the employee cannot transport household goods. Property is stored either in available Government-owned storage space or suitable commercial or privately owned space obtained by the Government.

Official Station: The location of an employee's permanent work assignment.

Per Diem Allowance: A daily payment for lodging, meals, and related incidental expenses used instead of reimbursement for actual expenses.

Permanent Change of Station (PCS): The relocation of an employee to a new official station or post of duty for permanent duty.

Post of Duty: An official station outside CONUS.

POV: Privately owned vehicle.

Property Management Services Allowance: An allowance paid by the agency to the employee or directly to a relocation company to manage the employee's residence as a rental property. The employee is taxed on the amount of expenses whether the agency paid directly to the employee or to the relocation services company.

Real Estate Transactions and Unexpired Lease Expenses: Expenses borne by the employee in connection with the sale of a residence at the old duty station; the purchase of a residence at a new duty station; and the settlement of an unexpired lease at the old duty station.

Relocation Income Tax (RIT) Allowance: A reimbursement calculated in Year 2 and paid to the employee to cover the additional tax liability (Federal, State and local taxes) as a result of certain moving expenses furnished in-kind or for which the Government provides reimbursement or a relocation allowance to the transferred employee not covered by the Withholding Tax Allowance paid in Year 1.

Relocation Services Allowance: Agency payments made to a private company under a contract with an agency to assist a transferred employee in relocating to the new official station. Amounts the agency pays to a relocation services company on behalf of an employee may be taxable to the employee.

Service Agreement: An agreement which indicates the employee will remain in Government service for 12 months from the EOD.

Standard CONUS Rate: Rate prescribed by General Services Administration for any location within CONUS that is not included in one of the defined localities or areas for which a specific rate is prescribed.

Temporary Change of Station (TCS): The relocation of an employee to a new official station for a temporary period (not less than 6 months, nor more than 30 months) while the employee is performing a long-term assignment and subsequent return of the employee to the previous official station upon completion of that assignment.

Temporary Duty (TDY) location: A place, away from an employee's official station, where the employee is authorized to travel.

Temporary Quarters (TO) Subsistence Expenses: An allowance to reimburse an employee for expenses such as lodging, meals and incidental expenses incurred by the employee and immediate family during occupancy of temporary quarters. [(Not authorized for a transfer to a foreign area (See Department of State regulations for foreign area temporary quarters subsistence expense.))]

Temporary Storage: Storage of household goods at origin, destination, or en route in connection with transportation to, from, or between official station or posts of duty or authorized points. Storage is provided instead of furnished quarters or a quarter allowance and is allowed only when storage is incident to transportation of household goods at Government expense.

Transferee: An employee transferring from one official station to another within the same Government agency or between two different Government agencies.

Transportation of Household Goods Allowance: An allowance for transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. Items such as live animals, automobiles, perishable items and other items as set forth in FTR 302-1.4(j) are specifically excluded from the definition of household goods.

Transportation of Privately Owned Vehicle (POV) Allowance: An allowance for transportation of a motor vehicle not owned by the Government and used by the employee or immediate family to an official station within or outside the CONUS. The agency may also pay for emergency storage of the vehicle when it is transported at Government expense and when it is determined that the immediate family and household goods should be evacuated.

Travel Authorization: Written approval to travel on official business.

Travel Management Center: A company under contract with an agency to arrange travel services for Federal employees on official travel, including tickets and transportation, and reservation of accommodations.

Travel Voucher: A written claim for reimbursement of expenses incurred in the performance of official travel.

Withholding Tax Allowance (WTA): A reimbursement or payment calculated in Year 1 for moving expenses made to the employee to cover the employee's Federal tax withholding obligations each time covered moving expense reimbursements are made that result in a Federal tax withholding obligation.

Year 1. The calendar year in which reimbursement or payment for moving expenses is made to, or for the employee.

Year 2. The calendar year in which a claim for the RIT Allowance is actually paid.

PROCESSING STEPS

- A. Before an individual accepts an offered position, they must know what expense's DOE will pay for. Refer to the section on Entitlements.
- B. After the employee has accepted a position, the following steps should be taken.
 - 1. An EOD date for the employee to start work at the new station is established. This date should also be coordinated with the office scheduling the PCS move.

For moves into Headquarters (HQ):

Mary Johnson/Lucia Chestnut: (202) 586-3601

For moves to field locations other than HQ:

PCS Assistance Line: (301) 903-8689 or (800) 832-0890 ext. 38689
or at the following internet address: pcs.travel@hq.doe.gov

- 2. Transferees should be accorded a minimum of 45 days to report. A new appointee should be accorded the same minimum 45-day notice even though no other agency is involved in establishing a reporting date.
- 3. Obtain the employee's signature for the 1-year service agreement (see Attachment 2). Examples include agreement for transferee and agreement for a new appointee.
- 4. Employees may be required to complete a questionnaire (see Attachment 3) before the travel orders are issued for allowable expenses and arrangements for the move. Employees may also be required to complete a "Direct Deposit for PCS Travel" form so that reimbursement can be made by electronic funds transfer (see Attachment 4).
- 5. The Change of Station Authorization using HQ F 1510.1B, Travel Authorization, together with DOE F 1510.9, Request and Authorization for Official Travel (Change of Station) is prepared by the office scheduling the move. The employee will receive a copy of the travel orders after they are approved. These two forms constitute the Change of Station Authorization. **DO NOT INCUR ANY EXPENSES UNTIL YOU HAVE AN APPROVED AUTHORIZATION.**
- 6. Any advance of funds required will be obtained from the individual's Government issued charge card. Paperwork will be initiated if the individual does not have a card.

7. If the employee is a transferee and requests the use of third party relocation services, the employee must complete a DOE F 1500.6, Employee Application Request for Relocation Services (see Attachment 5). This application should be submitted to the office scheduling the move. A DOE F 4200.33, Procurement Request Authorization (PR), will be prepared by this office and forwarded to Procurement, along with the Change of Station Authorization. The employee will then be contacted by the third party relocation contractor within two weeks.
 8. The employee will also be contacted by a Transportation Specialist to coordinate household goods and temporary storage arrangements with the moving company, if applicable. The employee has the option of requesting shipment of household goods by either DOE or the third party relocation contractor. The third party relocation contractor can only coordinate movement of household goods if they are also used for real estate transactions.
- C. The employee will submit a SF 1012, Travel Voucher (see Attachment 6, for a blank form to be used), for reimbursement. Each entitlement should be vouchered separately. Receipts are required for lodging and all items over \$75.00.
 - D. Reimbursement will be made to the traveler within 10 working days of receipt of a voucher by the Travel Division, Capital Accounting Center (CAP Center). Amounts will also be included in the employee's Earnings and Leave Statement, Wage and Tax Statement (W-2). (See Attachment 7)
 - E. The employee will be provided with a detailed breakdown of payments made for moving expenses by January 31 of the calendar year in which relocation payments were made for tax purposes. (See Attachment 8)
 - F. The employee will be notified by the Travel Division, CAP Center, during the first quarter of the calendar year if eligible for Relocation Income Tax Allowance (RITA).
 - G. The maximum time limitation for the completion of a PCS move is two years from the date the employee reports for duty.

SERVICE AGREEMENTS

A service agreement is a prepared statement signed by the employee in which the employee agrees to remain in Government service for 12 months (or longer for overseas relocation). This agreement must be signed before relocation allowances can be authorized. In addition, this agreement is required in exchange for the Government's payment of the employee's moving expenses. The time period begins on the date the employee reports for duty at the new duty station.

VIOLATION

Employees are bound by service agreements. If the employee fails to complete the agreed period, he/she is responsible for repaying to the Government all of the funds paid on his/her behalf for the relocation. There is no proration of completed service time to repayment. If the agency cancels the PCS, there is no liability for repayment by the employee. Only those expenses incurred up to the time of cancellation are reimbursed.

WAIVER

A waiver to the agreement may be granted when an employee separates before completing the time period for reasons that he/she considers beyond his/her control and that are acceptable to the U.S. Department of Energy. Some examples of acceptable circumstances are given below, but are not limited to:

1. voluntary separation of an employee upon satisfying age and service requirements for optional retirement; or
2. cancellation of the change of station by the agency.