

EMPLOYEE RELOCATION HANDBOOK



Western Area Power Administration
Report dates on or after August 1, 2011
Revised April 2015

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Effective April 10, 2015, The Final Rule updates the Federal Travel Regulations (FTR) by adding definitions “Marriage” and “Spouse” and revises the definition of “Domestic Partnership.” FTR Amendment 2015–02

All updated information will be highlighted in yellow.

As of 04/14/2015

GENERAL INFORMATION

To make your move as smooth as possible, contact your Relocation Specialist within a day or two after receiving notification from Human Resources of your new job. Your Relocation Specialist will explain your entitlements, rights, and responsibilities and answer any questions you may have. Prepare requested paperwork as soon as possible and forward the documents to your Relocation Specialist. These documents are used to initiate your travel authorization, establish funding for your move, and provide information to the relocation company.

Western's Relocation Service Center e-mail
WRSC@wapa.gov

Western's Relocation Specialists
Betty Chase 720-962-7463
Debbie Sterling 720-962-7097

Fax Numbers for Relocation Specialists
720-962-7459
720-962-7482

Mailing Address
Western Relocation, A8210
PO Box 281213
Lakewood, CO 80228-8213

Fiscal Operations Manager
Christina Hayden 720-962-7415

Western offers the following standard employee relocation package:

- House Hunting Trip
- Transportation and Temporary Storage of Household Goods, Professional Books, Papers, and Equipment
- Miscellaneous Expense Allowance
- En Route Travel
- Temporary Quarters Subsistence Expense (TQSE)
- Relocation Income Tax Allowance (RITA)
- Allowable costs associated with purchase of real estate at new destination
- Home Sale Services

- Employee must list their home with a Relocation Services Company recommended broker. A minimum of two brokers will be provided for the employee to choose from.
- Employee must first use the Buyer Value Option (BVO) program for a minimum of 30 days to attempt to sell their home.
- If the employee is unable to find a qualified buyer within the 30-day minimum period of the BVO program, the appropriate Senior Manager may either extend the BVO period or offer the full Appraised Value Home Purchase Program.
- A third Home Sale Service known as Amended Value Sale is automatically authorized when the employee has been approved for the Appraised Value Home Purchase Program. If the employee receives a bona fide offer on their home prior to settlement with Relocation Services Company under the Appraised Value Program, the Relocation Service Company will purchase the home from the employee for the amount of the bona fide offer instead of the Appraised Value amount.
- Western will pay a home marketing incentive to the employee of 3% of the home sales price, or the amount of savings on the Relocation Services Company fees, whichever is less, up to a maximum of \$15,000, for a BVO or Amended Value Sale.

Each category is explained in more detail in the pages that follow.

Many costs incurred are reimbursed to the employee as described in the pages that follow. The most frequent items that you may be responsible to pay for are:

1. Costs associated with excess weight (over 20,000 pounds) and dismantling or reassembly of items (i.e., beds, swing set, pool table). The dismantling and reassembly of any household goods are considered a part of the Miscellaneous Expense category.
2. Taxes on storage of household goods over 30 days.
3. Certain real estate expenses are not paid for by the Government. Refer to the section on Real Estate for those expenses that are/are not reimbursable.
4. Costs to move boats, canoes, etc., are handled separately. Contact your Relocation Specialist for information.

DISTANCE REQUIREMENTS

Relocation of Residence: The Federal Travel Regulations (FTR) require the new official duty station be at least 50 miles further from the employee's current residence than the old official station is from the current residence. Only the Administrator can waive the 50-mile requirement on a case-by-case basis when it is determined to be in the best interest of the Government. All expenses for a short-distance move are taxable to the employee, including payments to third parties such as household goods shipment.

House-Hunting Trip: The distance between the old and new duty stations must be greater than 75 miles via a usually traveled route before a house-hunting trip can be authorized [FTR 302-5.3(c)].

Temporary Quarters: You or members of your family are eligible for temporary quarters if the distance between the old duty station and new official duty station is 50 miles or more [FTR 302-6.4(b)]. Exception: After your household goods have been shipped, temporary quarters may be allowed until your household goods arrive, regardless of the distance.

BENEFIT TIME LIMITS

House-Hunting Trip: May not exceed 10 days total including travel time.

En Route Travel: May not exceed mileage determined by [Rand McNally](#) divided by 300 miles per day.

To Complete Entire Move: Cannot exceed 1 year from the date of actually reporting for duty. This may be extended 1 year with a written request for an extension, with proper justification.

Temporary Quarters (Actual Expense): Must begin and be completed before the maximum time expires (1 year from the reporting date). An initial 60 days is available for temporary quarters. An extension of 60 days, in 30-day increments, may be authorized. A written request is made, through your supervisor, to the Fiscal Operations Supervisor.

Temporary Quarters (Lump Sum): A lump sum amount paid according to a predetermined formula, not to exceed 30 days. No extensions are allowed and no additional amounts may be paid even if the funding is not enough to cover expenses.

Real Estate: The sale/relocation company/purchase of a residence must be completed within 1 year of the employee's date of reporting for duty. An extension may be granted not to exceed a statutory 1 year.

Temporary Storage of Household Goods: Initially 60 days. An extension may be requested approximately 2 weeks before the expiration of the initial 60 days. The total storage of household goods may not exceed a statutory 150 days.

Submittal of Voucher: Submit a voucher for reimbursement 5 days after completion of each function. Submittal of voucher for lump sum temporary quarters must be submitted prior to reporting for duty.

DIRECT DEPOSIT PAYMENT

It is required that all reimbursements be made to U.S. Government employees by electronic funds transfers.

A Direct Deposit Form ([SF 1199A](#)) needs to be provided to the Western Travel Service Center so Western's payment files may be updated with your bank information.

Submit a separate Direct Deposit Form to Western Travel Service Center to cover reimbursements for your relocation. This form is used specifically by Western, while any other Direct Deposit Forms you may be requested to complete are used by DOE Headquarters and Defense Finance and Accounting Service for payroll transactions.

TRAVEL ADVANCE

Western encourages use of the Government travel card for en route, house-hunting trip, and temporary quarters expenses. If use of the Government travel card is not possible, travel advances may be used. Western's policy is to advance 80 percent of the total estimated authorized expenses you may incur while traveling and for temporary quarters, if necessary. Multiple advances may be authorized when the need arises to cover allowable expenses and must be approved by the supervisor.

ADVANCES are allowed for:

- En Route Travel - Transportation and per diem (Standard CONUS Rate).
- House-Hunting Trip - Transportation and per diem, but not airfare when using Western's corporate card.
- Temporary Quarters - The advance is not to exceed the amount estimated for a given 30-day period. Thereafter, funds are advanced for 30-day periods as authorized.

ADVANCES are **not** allowed for:

- Miscellaneous Expense Allowances.
- Real estate transactions.
- Transportation or storage of household goods when shipped under a Government Bill of Lading.
- Relocation Income Tax Allowance /Withholding Tax Allowances.

Travel advances will be deducted from relocation cost reimbursements made to the employee.

ACTUAL vs. FIXED EXPENSE REIMBURSEMENT METHODS		
Selection of Actual or Fixed rates of reimbursement must be made when the move is initiated. Once selected, it cannot be changed.		
Vouchers must be signed by the employee and the supervisor.		
	Actual Expense	Lump Sum Expense
House Hunting Trip	10 days maximum allowed	10 days maximum allowed
	First and last day at 3/4 M&IE rate	
- Airfare	Costs reimbursed	Costs reimbursed
- Mileage	\$.23 per miles for travel after 1/1/2015	\$.23 per miles for travel after 1/1/2015
- Ground Transportation	Costs reimbursed	Costs reimbursed
- Lodging	Itemize expenses with receipts	
	Show meals and incidental expenses on voucher	
	Per diem allowance is the standard CONUS rate	Per diem rate of new duty station times 6.25 - if employee and spouse travel together 5.00 - if employee or spouse travel separately not to exceed 6.25
	Actual Expense	Lump Sum Expense
Temporary Quarters	60 days allowed, extension in 30-day increments not to exceed 120 days	
	First 30 days Employee or unaccompanied spouse - CONUS rate Spouse or Domestic Partner - 75% CONUS rate Child over 12 - 75% CONUS rate Child under 12 - 50% CONUS rate	30-day maximum: Employee – locality rate x 0.75 x 30 Spouse or Domestic Partner – locality rate x 0.25 x 30 Children – locality rate x 0.25 x 30
	Second 30 days and extensions Employee or unaccompanied spouse - 75% CONUS rate Spouse or Domestic Partner - 50% CONUS rate Child over 12 - 50% CONUS rate Child under 12 - 40% CONUS rate	
	Advance allowed, not to exceed 30-day amount	
	Advances allowed in 30-day increments with supervisory approval and payment of any previous advances	Voucher for lump sum temporary quarters must be submitted prior to reporting for duty.
	House-hunting trip days are deducted from days in temporary quarters.	

HOUSE-HUNTING TRIP

The distance between the old and new duty stations must be greater than 75 miles via a usually traveled route before a house-hunting trip can be authorized. If an employee has recently spent time in the vicinity of the new duty station on temporary duty, a house-hunting trip may not be necessary.

The Federal Travel Regulation specifies the house-hunting trip reimbursement is limited to one round trip by employee and spouse or one round trip by either employee or spouse. If separate trips are taken by employee or spouse, it cannot exceed the cost as if they had taken a house-hunting trip at the same time. All vouchers for the employee and spouse must be filed under the employee's name.

For house hunting trips of less than 250 miles, the required mode of transportation is personally owned vehicle (POV) only, unless there are extenuating circumstances that justify common carrier. In addition, for house hunting trips of 250 miles or more, the required mode of transportation is by common carrier unless a cost comparison is done that shows a cost savings for a different mode of transportation.

Duty status while on a house-hunting trip will be determined by your current agency (FTR 302-5.17).

ALLOWANCES FOR EN ROUTE TRAVEL TO NEW DUTY STATION

To qualify for en route per diem allowances, travel time to the new official duty station must be 12 hours or more. Your per diem for en route relocation travel between your old and new official stations will be at the standard CONUS rate. If travel is more than 12 hours but less than 24 hours, the reimbursement is 3/4 of the Standard CONUS Meals and Incidental Expenses rate. The dates and times of departure and arrival are required on the travel voucher. The first and last days of travel are 3/4 day of the Meals and Incidental Expenses allowance.

The employee/family is expected to travel not less than an average of 300 miles per day under normal driving conditions. Mileage will be determined by using [Rand McNally](#). Total mileage divided by 300 miles per day determines the maximum days allowed. If days traveled are less than the maximum days authorized, actual driving time will be the basis for per diem reimbursement. Reimbursement will be limited to the maximum allowed.

Reimbursement is generally limited to one vehicle. More than one vehicle may be authorized if: the whole family plus luggage would not fit in one vehicle, employee and family are traveling at separate times, or because of age or physical handicap. The use of more than one privately owned vehicle must be authorized in advance of the travel with a maximum of two vehicles that may be used for en route travel.

If documented medical conditions preclude traveling 300 miles per day, the employee must provide medical documentation that specifically states the distance/number of hours that can be traveled.

Entitlements:

Mileage at \$.23 per mile for travel after 1/1/2015

Per Diem (Standard CONUS Rate):

	Lodging	M&IE
Employee or unaccompanied spouse or domestic partner	\$83.00	\$46.00
Spouse or domestic partner accompanied by employee (75 percent of employee reimbursement)	\$62.25	\$34.50
Each family member 12 years or older (75 percent of employee reimbursement)	\$62.25	\$34.50
Each family member under 12 years (50 percent of employee reimbursement)	\$41.50	\$23.00

NOTE: Original lodging receipts are required for reimbursement.

TEMPORARY QUARTERS SUBSISTENCE EXPENSE (TQSE)

You or members of your family are eligible for temporary quarters if the distance between the old duty station and new official duty station is more than 50 miles apart. If your household goods have been shipped and have not arrived, temporary quarters may be allowed until your household goods arrive regardless of the distance.

Your temporary quarters period may begin when Western has issued your travel authorization and a Service Agreement has been signed. The temporary quarters must be reasonably near the old and/or new official duty station. Subsistence payments for temporary quarters in other locations will not be allowed unless justified by circumstances unique to you or your family and reasonably related to, and a result of, the transfer. Temporary quarters will not be approved for a vacation or other reasons unrelated to the transfer.

Temporary quarters ends at midnight on the day before you or members of your family occupy permanent quarters or at midnight on the day the authorized time period expires.

You may not be reimbursed for temporary quarters when you are occupying the residence that will become your permanent quarters nor when occupying the old permanent quarters. A partial claim on any one day equals one full day of temporary quarters. The time runs concurrently for employee and/or any family members.

If the employee goes on temporary duty during temporary quarters, the traveler may not claim two separate amounts for M&IE in the same day. M&IE will be claimed at the TDY location rate from the departing day through the return day. The departure and return days will be paid at 100 percent of the TDY rate. A separate travel authorization and voucher is required for any TDY trips taken during relocation and must be approved by the approving official. FTR 302-6.110

Actual Expense Method of Reimbursement

If an employee arrives at the new duty station before the family (or the family before the employee), the employees (or families) temporary quarters would be paid. The count for number of days in temporary quarters begins when either the family or the employee arrives at the temporary quarters, regardless of who arrives first.

This period may be interrupted for temporary duty, sick leave, or military duty only. While in annual leave status or at the prior residence for the weekends, the time for temporary quarters continues; however, payment of expenses does not.

For actual expense reimbursement, you must note on the Temporary Quarters Claim Form when you are on temporary duty or in annual leave status. If the use of annual leave makes a difference in the amount of time that will be spent in temporary quarters, a signed statement by your supervisor needs to state the impact of the leave on your temporary quarters. The statement would be needed if more than a day or two of annual leave was taken.

Temporary quarters may be extended with a written and approved request for an additional 60 days. Under no circumstances can your temporary quarters' allowance exceed a statutory 120 days. Requests, along with justification, for an extension of temporary quarters must be submitted in writing prior to the expiration of the initial 60-day temporary quarters period. Requests must be submitted through your supervisor, addressed to the Fiscal Operations Supervisor (A8210), and forwarded to your Relocation Specialist. Approvals will be made in 30-day increments and may be authorized only if compelling reasons exist to warrant the extension. If a residence has been located, a copy of the real estate agreement for the new residence must be submitted with your request for extension. Also, a letter from the real estate agent assisting in the house search needs to be attached to the request for extension.

Examples of compelling reasons for an extension of temporary quarters may include the following situations:

1. Shipment/delivery of household goods to new residence is delayed.
2. New permanent residence cannot be occupied because of unanticipated problems (e.g., delay in settlement of new residence, short-term delay in construction of new residence).
3. Inability to locate permanent residence that is adequate for family needs because of housing conditions at the new official station.
4. Sudden illness, injury, or death of employee or immediate family member.

When claiming meal costs on the Temporary Quarters Claim Form and groceries were purchased in lieu of a meal, leave the meal cost blank (i.e., lunch) which would show

groceries were purchased for that meal. When purchasing groceries, non-food items and alcoholic beverages are not reimbursable. Claims for reimbursement for meals and groceries may be only for those meals consumed while in temporary quarters and only for those family members approved for temporary quarters.

A statement on the bottom of the Temporary Quarters Claim Form is necessary to indicate the use of a coin-operated laundry. **Original receipts are required for lodging and groceries regardless of the amount.** Any other costs exceeding \$75.00 require an original receipt. **You are expected to be prudent and reasonable, and you will need to maintain a log (WAPA F 1500.17) of actual daily expenses.**

The employee must provide an explanation whenever meal costs are the same amount each day or the total amount claimed is the same each day. Repetitive costs are generally estimates and are not reimbursed.

Lump Sum Method of Reimbursement

Employees must sign a statement on the service agreement asserting that the employee will occupy temporary quarters, will incur subsistence expenses, and understands that all monies advanced must be returned if no temporary quarters expense is incurred.

Employees must submit a voucher for lump sum temporary quarters prior to reporting for duty.

It is recommended that all receipts be kept for future audit/tax purposes.

MISCELLANEOUS EXPENSE ALLOWANCE

Miscellaneous Expense Allowance will be paid according to FTR 302-16.1.

Effective July 18, 2011, allowances of \$650 for an employee without immediate family and \$1,300 for an employee with immediate family will be paid without supporting documentation of expenses.

Total miscellaneous expenses greater than \$650.00 (\$1,300.00 with a family) may be approved for payment if the entire amount is supported by paid receipts justifying the larger amount claimed. Maximum reimbursement amount cannot exceed 1 week of basic pay (at the new position's salary) for the employee without immediate family or 2 weeks of basic pay for the employee with immediate family. This reimbursement cannot exceed the equivalent of one pay period of a GS-13, step 10 pay rate.

To claim miscellaneous expenses, the employee submits the expense on a travel voucher.

TRANSPORTATION AND TEMPORARY STORAGE OF HOUSEHOLD GOODS, PROFESSIONAL BOOKS, PAPERS, AND EQUIPMENT

Shipment of Household Goods

- A. Western's policy is to authorize the actual expense/GBL method for shipment of HHGs. This is based on a determination by the General Services Administration (GSA) that this method provides a significant savings over the commuted rate method by using the GSA cost comparison that was requested upon authorization of your move. The statutory maximum weight limitation of household goods that may be transported or stored at Government expense is 18,000 pounds plus 2,000 pounds of packing materials for all employees. You will be liable for charges incurred because of additional weight.
- B. The household goods valuation (insurance) is full value protection. The carrier will guarantee either replacement of articles lost or damaged while in the carrier's possession, reimbursement for full replacement cost, or satisfactory repairs. There is NO additional charge for this insurance.
- C. If you own items of extraordinary value (i.e., antiques, heirlooms, collectibles), you are required to inventory the items, have appraisals done (at your own expense), and the carrier must weigh them separately before the movement of the goods. Please contact your Relocation Specialist if you are unsure of the procedures described in this section.
- D. If you have problems with the moving company's personnel during the move, contact your Relocation Specialist immediately. You may stop the packing while you are making the contact with your Relocation Specialist. If you are unable to contact your Relocation Specialist, contact the moving company's representative and discuss the problem.
- E. If you are in doubt about the weight of your shipment, (you may ask to see the weight tickets prior to unloading) request a reweigh PRIOR to the unloading of the household goods.
- F. The definition of unpacking your household is to remove the items from the cartons/containers and placing them on the nearest counter/table, etc. It DOES NOT have the mover putting the items in the cupboards, etc.

G. Household goods which may be shipped include personal property associated with your home at the time you were authorized to move.

Typical items include:

- | | |
|--|---|
| <input type="checkbox"/> Household furnishings | <input type="checkbox"/> Clothing |
| <input type="checkbox"/> Appliances | <input type="checkbox"/> Furniture |
| <input type="checkbox"/> Books | <input type="checkbox"/> Mopeds |
| <input type="checkbox"/> Motorcycles | <input type="checkbox"/> Golf carts |
| <input type="checkbox"/> Household equipment | <input type="checkbox"/> Snowmobiles |
| <input type="checkbox"/> Other vehicles with two or three wheels | <input type="checkbox"/> Boats which may be carried by one person |

H. The following items are EXCLUDED from shipment/reimbursement:

- | | |
|--|--|
| <input type="checkbox"/> Automobiles (see exception, page 3) | <input type="checkbox"/> Property for use in a business |
| <input type="checkbox"/> Farm vehicles | <input type="checkbox"/> Boats which need a trailer for transportation |
| <input type="checkbox"/> Airplanes | <input type="checkbox"/> Live animals |
| <input type="checkbox"/> Mobile homes (see exception, page 15) | <input type="checkbox"/> Cordwood (firewood) |
| <input type="checkbox"/> Camper trailer | <input type="checkbox"/> Building materials |
| <input type="checkbox"/> Property stored for a friend (belongs to someone other than you or your immediate family) | <input type="checkbox"/> Items for resale/disposal |
| | <input type="checkbox"/> Live plants |
| | <input type="checkbox"/> Any combustible items |

Some accessorial charges (categories listed below) could be charged at time of delivery directly to the employee.

- Disconnection of appliances
- Extra pickup or delivery
- Overtime loading and unloading
- Third party services to assemble/disassemble household items will be at the van lines discretion

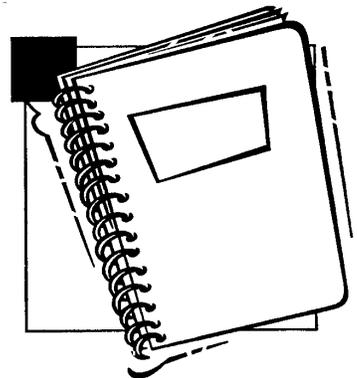
NOTE: The Government will ship HHGs from your old residence to your new residence. If you require different or more than one origin or destination point, the total amount that may be paid or reimbursed shall not exceed the cost of transporting the property in one lot by the most economical route from the last official duty station (or place of residence) to the new official duty station. Any charges incurred for additional stops, weight, insurance, etc., will be paid by the employee.

A Relocation Service Company will be managing household good shipments and will be your primary point of contact.

DO NOT make your own move arrangements; please contact your relocation specialist to begin this process.

If, after discussion with your relocation specialist, you elect to move your household goods on your own and not use a Government Bill of Lading (GBL), you may be reimbursed for certain actual expenses only up to 18,000 pounds of household goods. You cannot be reimbursed for more than it would have cost the government if the shipment had been made via a GBL. The following documentation is needed for reimbursement no matter the amount paid:

1. Legible rental receipts for truck/trailer which adequately describe what is included in the payment.
2. Weight tickets showing the empty and full weight.
3. Insurance is reimbursable.
4. Fuel cost receipts (gasoline, diesel, oil).
5. Material, handling, or equipment rental receipts.
 - a. Tow bar or car dolly may be approved as part of equipment rental.
6. Packaging material receipts.
7. Receipts for toll charges.
8. Receipts for labor (packing/unpacking) (cannot include immediate family members). (Contact your Relocation Specialist).
9. Receipts for other reimbursable expenses.



Temporary Storage of Household Goods

Storage of household goods is at either the old duty station, a point in between, or the nearest town where a storage facility is available at the new duty station.

Storage of household goods over 30 days is taxable to the employee.

The storage of household goods may not initially exceed 60 days. Temporary storage may be extended past the initial 60-day period by submitting a written request justifying the need for an extension to your supervisor with a copy to the Relocation Specialist, prior to the expiration of the initial period. Circumstances may include the following reasons:

1. An intervening temporary duty/long-term training assignment
2. Non-availability of suitable housing
3. Completion of residence under construction (restrictions apply)
4. Serious illness of employee or illness/death of a dependent
5. Acts of God or other circumstances beyond your control

Temporary storage may not, under any circumstances, exceed a statutory maximum of 150 days.

If your storage exceeds 150 days (the maximum allowable), the government will reimburse the moving company and you will be billed for the storage charges over the 150 days. The household goods will still be delivered at government expense if they are shipped within one year of reporting to the new duty station.

If items are removed from storage prior to the actual delivery of the household goods and the company charges a fee for the removal, you will be responsible for those charges or fees.

If items are transported by you, purchased en route, or you would like to add household goods to your storage, you will be responsible for all storage and delivery out fees.

The household goods full replacement value type of insurance is still in effect until after your household goods have been delivered to you.

Loss or Damage Claims

Please consult materials provided by your moving and/or storage companies for guidance/direction on handling these issues.

TRANSPORTATION OF MOBILE HOME

Employee must procure, coordinate, and pay for this category of move. Western will provide reimbursement after move is complete and documented vouchers have been submitted.

TRANSPORTATION/TEMPORARY STORAGE OF PRIVATELY OWNED VEHICLE

The agency and the supervisor will determine if it is in the best interest of the government if this is to be authorized.

In rare instances, you may be approved to ship a privately owned vehicle at government expense from your residence to the new duty station if the following conditions apply:

- The distance to be shipped must be more than 600 miles
- The number of licensed drivers, not to exceed two, listed on the travel authorization must be equal to or greater than the number of personally owned vehicles being shipped or driven
- The vehicle must be in operating order and legally titled and tagged for driving and considered your current mode of transportation
- Advantageous and in the best interest of the government as determined by the supervisor and Relocation Specialist Supervisor
- Employee needs to be at new duty station quickly
- Family cannot use privately owned vehicle for travel because of:
 - Ill health
 - Pregnancy
 - Small children and spouse or domestic partner traveling alone

Only a passenger vehicle is eligible for shipment

HOME SALE SERVICES

Western has a contract with multiple Relocation Service Companies to handle the sale of residential properties for Federal employees who move from one duty station to another. This program is provided at no cost to the employee. If an employee decides to use Relocation Services, he/she must complete the Employee Application Request for Relocation Services and forward the completed form to the Relocation Specialist.

To be eligible for participation under this program, the employee's interest in the home must be reflected by a property title held in one of the following manners:

1. In the name of the employee alone.
2. In the joint name of the employee and one or more members of his/her immediate family as defined in the [FTR 300-3](#).
3. Solely in the name of one or more members of the employee's immediate family.
4. In the joint name of the employee and a separate unrelated joint owner when pro rata reimbursement could be authorized under [FTR 302.11](#), if the employee sold the residence under the Private Sale (direct reimbursement method) as described on page 22. Such eligibility is subject to the conditions as defined.
5. In the name of a separate accommodation party or parties as defined in [FTR 302.11](#).

Not all homes are eligible for this program. The Relocation Service Company has the right to determine eligibility and evaluate any questionable circumstances pertaining to a home under this program.

A requirement of this program is that you must list the property with a real estate agent recommended by the Relocation Service Company. A minimum of two brokers will be provided for the employee to choose from.

- The following table compares the three Home Sale Service options offered by Relocation Service Company.
- Employee must first use the Buyer Value Option (BVO) program for a minimum of 30 days to try to sell their home.
- If the employee is unable to find a qualified buyer within the 30-day minimum period of the BVO program, the appropriate Senior Manager may either extend the BVO period or offer the full Appraised Value Home Purchase Program.
 - Three (3) working days prior to expiration of the initial 30-day BVO period the employee may request an extension of the BVO period or approval to enter the Appraised Value Home Purchase Program.
 - Extension of the BVO period or approval to enter the Appraised Value Home Purchase program should be made by the employee with a written request submitted through their supervisor to the Senior Manager. The written

- request should contain an explanation of what has been done to sell the home (e.g., open house, buyer incentives, etc.) during the BVO period.
- The Senior Manager reviews the request and either provides a written approval or disapproval to the employee with a copy to the Relocation Specialist
 - Upon receipt of the Senior Manager's written decision, the Relocation Specialist will initiate the appropriate action to either extend the BVO period or place the employee into the Appraised Value Home Purchase Program.
- A third Home Sale Service known as Amended Value Sale is automatically authorized when the employee has been approved for the Appraised Value Home Purchase Program. If the employee receives a bona fide offer on their home prior to settlement with the Relocation Service Company under the Appraised Value Program, the Relocation Service Company will purchase the home from the employee for the amount of the bona fide offer instead of the Appraised Value amount.
 - Western will pay a home marketing incentive to the employee of 3% of the home sales price, or the amount of savings on the Relocation Service Company fees, whichever is less, up to a maximum of \$15,000, for a BVO or Amended Value Sale.

HOME MARKETING INCENTIVE

Western will pay a home marketing incentive to the employee:

- of 3% of the home sales price
- or the amount of savings on the Relocation Service Company fees, whichever is less,
- up to a maximum of \$15,000, for a BVO or Amended Value Sale.

The following examples are provided for clarification:

Example 1: Home Sales Price of \$100,000 under the BVO Program:

3% incentive = \$3,000

Relocation Appraised Value fee is 28% of home sales price	\$28,000
Relocation BVO fee is 11.5% of home sales price	\$11,500
Western saved the Relocation Service Company fees of	\$16,500

Since the 3% incentive amount of \$3,000 is less than the \$16,500 saved by Western the employee will receive the full incentive of \$3,000.

Example 2: Home Sales Price of \$550,000 under the BVO program:

3% incentive = \$16,500

Relocation Appraised Value fee is 28% of home sales price	\$154,000
Relocation BVO fee is 11.5% of home sales price	\$ 63,250
Western saved the Relocation Service Company fees of	\$ 90,750

Although the 3% incentive amount of \$16,500 is less than the \$90,750 saved by Western the employee payment would be limited to the maximum incentive amount of \$15,000.

Example 3: Home Sales Price of \$100,000 under the BVO Program if the relocation company's fees are increased:

3% incentive = \$3,000

Appraised Value fee is 30% of home sales price	\$30,000
BVO fee is 28% of home sales price	\$28,000
Western saved the Relocation Service Company fees of	\$ 2,000

The full 3% incentive amount of \$3,000 is greater than the \$2,000 saved by Western. So, the employee would receive the \$2,000 because that is the lesser of the incentive fee or the Western savings.

Home Sale Service Options		
Buyer Value	Amended Sale	Appraised Sale
Relocation Services Company provides employee a list of recommended brokers	Relocation Services Company contacts relocating employee to perform needs assessment and review the process	Relocation Services Company contacts relocating employee to perform needs assessment and review the process
Relocation Services Company orders and reviews Broker Market Analysis (BMA) for accuracy	Relocation Services Company provides relocating employee with a list of recommended brokers and appraisers	Relocation Services Company provides relocating employee with a list of recommended brokers and appraisers
Broker develops marketing strategy for Relocation Services Company's and relocating employee's approval	Broker develops marketing strategy for Relocation Services Company's and employee's approval; relocating employee selects sales professional and property is listed	Broker develops marketing strategy for Relocation Services Company's and employee's approval; relocating employee selects sales professional and property is listed
Relocating employee lists home with broker for a minimum 30-day period	Appraisals are completed; Relocation Services Company and relocating employee review appraisals	Appraisals are completed; Relocation Services Company and relocating employee review appraisals
Relocation Services Company works with relocating employee and broker to provide feedback and suggestions	Relocation Services Company extends appraised value offer	Relocation Services Company extends appraised value offer
Relocating employee presents buyer's offer to Relocation Services Company for review	Relocating employee finds a buyer whose offer exceeds the appraised value offer	Relocating employee accepts the appraised value offer
Relocation Services Company confirms that the employee has received a bona fide offer from a buyer	Relocation Services Company contracts to sell the home to the buyer according to the amended terms	Relocation Services Company markets the property for a minimum of 21 days after the appraised value offer is made
Relocation Services Company purchases the employee's home for the bona fide offer price, pays the employee's mortgage balance and pays any remaining equity to the employee	A marketing incentive is paid by Western to the employee. See Marketing Incentive section for additional information.	Relocation Services Company purchases employee's home at the agreed upon appraised value offer; Relocation Services Company pays the employee's mortgage balance and pays any remaining equity to the employee
Relocation Services Company relists the home and closes with the buyer		Relocation Services Company closes with the buyer

A marketing incentive is paid by Western to the employee. See Marketing Incentive section for additional information.		No marketing incentive paid to the employee
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Employee Application Request for Relocation Services

Only Western-contracted Relocation Service Companies may be used for home sales. Do NOT list your home with an agent who has not been approved by the Relocation Service Company.

Employee Name: _____ Phone – Office: _____
Old Duty Station: _____ Home: _____
New Duty Station: _____ Cell: _____
Reporting Date: _____

Provide the following information if requesting home purchase service:

- a. Address of residence to be sold: _____

- b. Name(s) shown on title to property: _____
Relationship: _____
- c. Was this residence your commuting residence at the time of notification of your transfer? Yes _____ No _____
- d. Type of Dwelling: Single family home _____ Duplex _____ Apartment _____
Farm _____ Estimated Acreage of Property _____
- e. Estimated Selling Price \$ _____

Please check the services you are interested in obtaining:

Home Marketing/Home Sale Services

- Buyer Value Option (BVO) – Mandatory for minimum 30-day period
 Appraised Value (requires Senior Manager approval after minimum 30-day BVO)
 Management of Household Goods Shipment/Storage

By signing this form, I am giving the CSO Procurement Office permission to fax this form to the relocation company, and I agree to abide by all terms of the agency's contract with the Relocation Service Company, and I understand that I am required to participate in the Relocation Service Company's home sale counseling program.

Employee Signature

Date

PRIVATE SALE/DIRECT REIMBURSEMENT

RESIDENCE TRANSACTIONS (SALES/PURCHASE OF REAL ESTATE)

This section applies to all purchase and sale of property when you choose not to enter into the Relocation Service Company Real Estate Sale Assistance Program.

You may be reimbursed for certain expenses, such as:

- Sale of one residence at the old official duty station (not to exceed 10% of the actual sale price)
- Purchase of one residence at the new official station (not to exceed 5% of the actual purchase price)
- Settlement of an unexpired lease involving the old official station (FTR 302-11.320)
- Sale of a mobile home and lot or a lot on which a mobile home used as a residence was located, or will be located, provided conditions set forth in FTR 302-10 are met.

Costs associated with construction financing of a residence are not reimbursable. Only expenses paid in connection with completed permanent financing transactions are reimbursable.

The residence being sold must be in the name of the employee/spouse or domestic partner/immediate family member/trust prior to being notified of the transfer. The residence must be their primary residence and in close proximity to the old duty station. A new residence being purchased must be in close proximity to the new duty station. Both the old and new residences must be the residence from which the employee commutes daily to work.

Settlement dates on the sale or purchase must be within one year of the date you reported for duty at the new official station. A written request for extension, with justification acceptable to the agency, may be made no later than 30 days before the 1-year expiration date.

Amounts claimed for reimbursement must be supported by the following documents:

- DOE F 1520.1, Signed Application for Reimbursement of Expenses Incurred Upon Sale or Purchase of Residence Upon Change of Station
- Copy of signed loan closing statements (Form HUD-1). The loan closing statement may be a certified copy, signed or initialed and dated by the loan company
- Property settlement document
- Invoices or receipts for other expenses paid outside of closing

Typical Reimbursable Expenses: The following are types of expenses that may be reimbursed if the items are reasonable and customary in a particular locality (as determined by HUD) and are not finance charges. Expenses are for both sale and purchase of real estate unless noted. Each item or expense claimed must be supported by documentation showing you incurred and paid the expense:

Advertising costs not included in the commission (sale only)

Application fee for VA and FHA loans, conventional application fee only if in lieu of origination fee and may not exceed 1% of the loan (purchase only)

Appraisal fees

Attorney's fees when included in "Title Services and Lender's Title Insurance". Not allowed if listed separately to cover borrower's personal interests apart from closing/title services.

Credit report (purchase only)

Flood certification Fee (purchase only)

Inspections, including standard home, chimney, pest, pool or spa, radon, roof, structural or mechanical inspection, or water/well inspection, are allowed only if they meet all 3 of these conditions: 1- customarily paid by purchaser in the locality of the residence; 2-of an amount customary in that locality; and 3- required by federal, state, or local law, or by the lender as a precondition to the purchase (purchase only)

Lender's Final Inspection Fee is allowed only if it meets all 3 of these conditions: 1-customarily paid by purchaser in the locality of the residence; 2-of an amount customary in that locality; and 3- required by federal, state, or local law, or by the lender as a precondition to the purchase (purchase only)

Loan assumption fee, only if in lieu of origination fee and may not exceed 1% of the loan (purchase only)

Loan origination charge, only if in lieu of origination fee and may not exceed 1% of the loan (purchase only)

Loan origination fee, may not exceed 1% of the loan (purchase only)

Mortgage prepayment penalty (sale only)

Mortgage tax (purchase only)

Notary fees

Owner's title insurance policy only when required for financing (purchase only)

Power of attorney (for spouse, domestic partner or employee who could not attend closing)

Real estate commission or broker fee and tax on commission (sale only)

Real estate transfer tax

Recording fees

Stamp taxes

Surveys or plat drawings

Title services and lender's title insurance (purchase only)

Only expenses paid in connection with permanent financing and on completed transactions are reimbursable.

Typical Non-Reimbursable Expenses:

Application fee for conventional loan

Brokers fees in connection with purchase of residence

Builder's fee for closing costs

Buyer/broker administration fee

Cost of foreclosure sale (considered litigation)

Duplicate appraisal fee (only one is allowed)

Expenses that result from construction of a residence

FHA upfront mortgage insurance premium

Flood insurance premium

Hazard insurance premium

Homeowners Association fees or transfer fee

Inspections, including standard home, chimney, pest, pool or spa, radon, roof, structural or mechanical inspection, or water/well inspection, unless they meet all 3 of these conditions: 1-customarily paid by purchaser in the locality of the residence; 2-of an amount customary in that locality; and 3-required by federal, state, or local law, or by the lender as a precondition to the purchase

Interest on loans, points, and mortgage discounts

Land purchase or sale fees (in excess of residence site)

Loan discount fee

Losses due to market conditions

Mortgage insurance premium

Operating, maintenance, or repair costs

Owner's title insurance

Prepaid interest

Property insurance of any type

Property taxes

Tax service fee

Water and sewer charges

UPS, Fax, FedEx, or messenger services

VA funding fee

Costs associated with construction of a residence are not reimbursable.

If you have an item that is not listed above, please contact your Relocation Specialist for additional information.

Request for Extension of Residential Transactions

The initial period for the sale/purchase transaction or lease termination of your residence is one year after the date you reported for duty at your new official station.

The time limitation may be extended for an additional period, not to exceed a statutory one year, by written or email request with supervisory approval. The request must be submitted no later than 30 days before the end of your initial one-year period. The approval will be based on extenuating circumstances, acceptable to the agency, which prevented you from completed a residence transaction in the initial one year. Examples of extenuating circumstances are:

- Inability to obtain financing.
- Extended period of time away from official duty station.
- Inadequate housing to meet your family's needs.

Documentation is required as proof that, during the one year period, the employee has attempted to sell by listing with a realtor, applied for relocation services, or entered into a purchase/sale or construction contract that would reasonably be completed during the extension period.

LEASE SETTLEMENT

Expenses incurred for settling an unexpired lease (breaking the lease) such as monthly rental payments and forfeiture of security deposit for residence occupied by the employee at the old official station. Relocation Specialist will review existing lease to determine most cost-effect method of breaking the lease.

Some expenses are reimbursable such as:

- Reasonable broker's fees for obtaining a sublease.
- Expenses for advertising an unexpired lease.
- Expenses for failing to give appropriate lease termination notice promptly after employee has knowledge of the transfer.
- Expenses related to sublease or other arrangements.

Itemization of the above expenses is required and needs to be claimed on a travel voucher. Each item is to be supported by documentation showing the expense was in fact incurred and paid by the employee.

INCOME TAX CONSEQUENCES OF A PERMANENT CHANGE OF STATION MOVE Relocation Income Tax Allowance (RITA)

The Internal Revenue Service considers most reimbursed moving expenses to be supplemental wages or earned income to the employee. This amount (lodging for employee and family, transportation of household goods, and storage of household goods) is not included in your gross compensation as shown in Block 1 of your W-2. You are responsible for any adjustments related to moving expenses and any offset of the reimbursements when filing your income tax return.

The following items are considered taxable and will be included in your gross income:

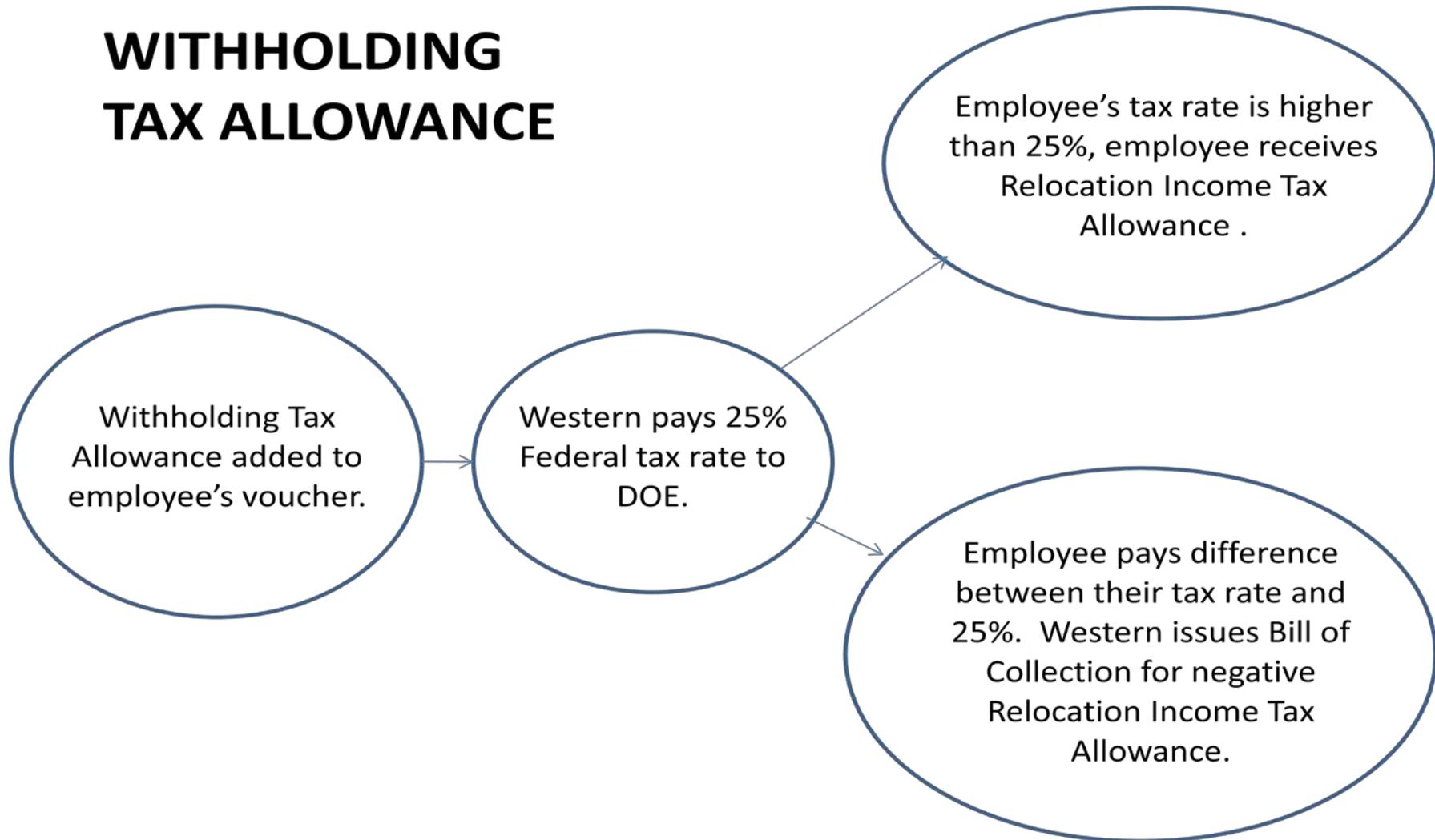
1. En route meals and incidental expenses
2. Miscellaneous expense allowance
3. All costs associated with a house-hunting trip (including airfare)
4. Temporary quarters
5. Real estate sale and purchase (but not the relocation company)
6. Withholding tax allowance (see chart explaining tax implication for relocation income tax allowance)
7. Storage of household goods over 30 days.

The taxable reimbursements listed in items 1 through 7 above are subject to State, Local, and Federal Insurance Contributions Act/Medicare Tax that will be deducted directly from your voucher.

The Withholding Tax Allowance will show as income on your leave and earnings statement under your Federal Income Tax and on the W-2.

At the end of each calendar year in which expenses were reimbursed and taxes withheld, a packet will be sent to you to claim the Relocation Income Tax Allowance. This includes a letter from the Office of the Chief Financial Officer, Lakewood, Colorado, instructing you to sign a travel voucher, complete a Relocation Income Tax Allowance Certification Form, and include a copy of your and your spouse's W-2 and a self-employment schedule, if applicable. A final computation is generated electronically to determine the actual Relocation Income Tax Allowance amount.

WITHHOLDING TAX ALLOWANCE



Withholding Tax Allowance will be paid as an estimated partial advance payment of your Federal withholding tax obligation.

APPEAL PROCESS

If there is a disagreement between what you were reimbursed and what you thought you should receive, you may file an appeal following the process below:

1. Ask the Relocation Specialist for any backup documentation and a more complete explanation on computations.
2. Generate a written request for an appeal to the Fiscal Operations Supervisor stating the reason for the request. The Fiscal Operations Supervisor will review and respond to the request.
3. If you disagree with the response, a letter can be written to the Chief Financial Officer requesting a review and determination on your request.
4. You may request an opinion from the Civilian Board of Contract Appeals through the Relocation Specialist, which is the final determination.

VOUCHER PREPARATION

An original travel voucher, **WAPA Form F 1500.3**, is submitted with every claim for reimbursement. It is signed by the employee and approved by your supervisor. The voucher is then submitted to your Relocation Specialist for audit and approved by the Fiscal Operations Supervisor. Be sure to retain copies of the voucher and supporting documents for your records.

All vouchers are completed using the employee's name even though a spouse may have incurred the expenses associated with a house-hunting trip or en route to the employee's new duty station.

Original receipts are required for airfare, rental car, lodging, groceries regardless of the amount and other expenses over \$75.00.

Vouchers should be submitted within 5 days after completion of each phase of the move (house-hunting trip, en route to new duty station, each 30 days of temporary quarters, etc.). A voucher must be submitted in order for the Relocation Specialist to generate a reimbursement to you.

A Bill of Collection may be prepared and sent to you if a deduction for an advance, negative Relocation Income Tax Allowance, etc., exceeds the amount of the payment due.

Per FTR 302-2.7, if an employee attempts to defraud the Government, they must forfeit reimbursement pursuant to 28 U.S.C. 2514 and may be subject under 18 U.S.C. 287 and 1001 to one, or both, of the following: A fine of not more than \$10,000 and/or imprisonment for not more than 5 years.

FREQUENTLY ASKED QUESTIONS

A. What types of receipts do I need to keep?

The motel, airfare, rental car, groceries, regardless of the amount, and any expense over \$75.00. The requirement (or lack thereof) to get, retain, and submit receipts confuses many employees. While there are many instances when an employee is not required to submit receipts in order to get reimbursement, an employee is always well advised to get and keep receipts. Receipts can be invaluable if an employee faces a tax audit by the IRS.

B. How long do I need to keep vouchers and all receipts?

You need to keep all vouchers and receipts for a minimum of 6 years and 3 months.

C. How do I calculate the estimate of the weight of my household goods?

Each room equals approximately 1,500 pounds except the kitchen and bathrooms. The kitchen and bathrooms combined equal 500 pounds. If you have a single-car garage or storage shed, add 500 pounds each. A double-car garage equals 1,500 pounds.

D. Will the movers pack my household goods?

Yes, the Government will pay for packing the household goods. If you have any questions about the way the packers or the driver are packing or loading your goods, please call the relocation specialist or the moving company's representative immediately for assistance.

E. Am I entitled to paid time off to unpack the household goods?

Consult with your new supervisor. Generally you may have up to 3 days with supervisory approval.

F. Where do I find the forms to fill out?

Your Relocation Specialist will provide the forms you need.

DEFINITIONS

ACTUAL EXPENSES: The actual daily amounts incurred for lodgings, meals and tips, groceries, laundry, and dry cleaning. Receipts are required for any item over \$75.00. Receipts are not required for coin-operated laundry. Receipts are required for lodging and related expenses, and groceries, regardless of the amount spent.

AUTOMATIC CLEARING HOUSE PAYMENT (ACH): An electronic transfer of funds between this agency and the employee's banking institution for reimbursement of travel expenses.

ACH PAYMENT ENROLLMENT FORM (WAPA F 2200.56): This form authorizes this Agency to deposit funds to the employee's account in payment of PCS claims.

APPRAISED VALUE SALE: Type of home sale transaction that occurs when the relocating employee accepts the offer from the relocation service contractor to buy the employee's home based upon the average of a specific number of appraisals conducted by designated certified appraisers.

BUYER VALUE OPTION (BVO): Type of home sale program in which the relocation company does not initially appraise the employee's home or make a guaranteed buy-out offer. The employee markets the home and after receiving a bona fide offer from a qualified buyer, the relocation service contractor offers to buy the home from the employee at a price based on the outside sale price.

CIVILIAN BOARD OF CONTRACT APPEALS (CBCA): The Board renders a decision, as requested by the employee or the agency, when a dispute arises connected with the payment of expenses. The decision has the force and effect of law and is the final determination for appeals.

DESIGNATION OF HOUSE-HUNTING AND TEMPORARY QUARTERS EXPENSE REIMBURSEMENT METHOD FORM: A form used to select either the lump sum or actual expense reimbursement method of house hunting and temporary quarters.

DOMESTIC PARTNER: An adult in a domestic partnership with an employee of the same-sex.

- For those individuals who reside in states or other jurisdictions (or foreign countries) that authorize the marriage of two individuals of the same sex, the individuals will no longer be considered domestic partners or immediate family members due to the certification requirement.

DOMESTIC PARTNERSHIP: A committed relationship between two adults of the same sex, in which they:

- (1) Are each other's sole domestic partner and intend to remain so indefinitely;

- (2) Maintain a common residence, and intend to continue to do so (or would maintain a common residence but for an assignment abroad or other employment-related, financial, or similar obstacle);
- (3) Are at least 18 years of age and mentally competent to consent to contract;
- (4) Share responsibility for a significant measure of each other's financial obligations;
- (5) Are not married or joined in a civil union to anyone else;
- (6) Are not a domestic partner of anyone else;
- (7) Are not related in a way that, if they were of opposite sex, would prohibit legal marriage in the U.S. jurisdiction in which they reside;
- (8) Are willing to certify, if required by the agency, that they understand that willful falsification of any documentation required to establish that an individual is in a domestic partnership may lead to disciplinary action and the recovery of the cost of benefits received related to such falsification, as well as constitute a criminal violation under 18 U.S.C. 1001, and that the method for securing such certification, if required, shall be determined by the agency;
- (9) Are willing promptly to disclose, if required by the agency, any dissolution or material change in the status of the domestic partnership; and
- (10) Certify that they would marry but for the failure of their state or other jurisdiction (or foreign country) of residence to permit same-sex marriage.

NOTE TO DEFINITION OF "DOMESTIC PARTNERSHIP": The definition of "Domestic partnership" requires that the partners "share responsibility for a significant measure of each other's financial obligations." This criterion requires only that there be financial interdependence between the partners and should not be interpreted to exclude partnerships in which one partner stays at home while the other is the primary breadwinner.

NOTE TO DEFINITION OF "DOMESTIC PARTNERSHIP": Due to current statutory restrictions, however, this final rule (FTR Amendment 2015-02) does not apply to the relocation income tax allowance or the income tax reimbursement allowance for state taxes when the applicable state law does not recognize same-sex marriage.

[DOE M 552.1-1A](#): U.S. Department of Energy Travel Manual Policies and Procedures. This document further defines the FTR as they relate to the policies of the U.S. Department of Energy.

EFFECTIVE DATE OF TRANSFER: The date on which the transfer was effective as a Personnel/Payroll action. Also, see Reporting Date Definition.

EMPLOYEE: An employee of the Federal government who is relocating at the expense of the Federal government.

EMPLOYEE'S REQUEST FOR SPECIFIC EXPENSE ALLOWANCES (WAPA F 1500.14): An informational sheet which you must submit to your Relocation Specialist. The information provided on this form is confidential and is used to prepare your travel authorization.

FEDERAL TRAVEL REGULATIONS (FTR): The FTR is the regulation contained in 41 Code of Federal Regulations, Chapters 300-304, which implements statutory requirements and Executive Branch policies for travel by Federal civilian employees and others authorized to travel at Government expense.

GOVERNMENT BILL OF LADING (GBL): A “virtual” form. A contract between the agency and the van line for transportation of the employee's household goods. The employee is notified of the document number.

HOUSEHOLD GOODS (HHGs): Most items belonging to the employee are considered household goods. Items that belong to someone else or are related to a business are not part of the household goods.

HOUSE-HUNTING TRIP (HHT): A trip made by the employee and spouse (or separately) for the purpose of locating housing at the new official duty location. This trip may not exceed 10 days, including travel time. The expenses are reimbursed at the fixed or actual expense method. Selection is made at the beginning of the move and cannot be changed once the selection is made.

IMMEDIATE FAMILY: Members of the employee's household at the time the employee reports for duty at the new permanent duty site that include:

- Spouse (includes common-law where legally recognized).
- Domestic Partner
- Dependent children of the employee, employee's spouse, or employee's domestic partner who are unmarried and under 21 years of age (this may include any child under legal guardianship) or, regardless of age, are physically or mentally incapable of self-support (see FTR 300-3, Immediate Family definition).
- Dependent parents or siblings. Contact your Relocation Specialist to determine if they are eligible for allowances.

LODGING: The actual amount paid for lodgings whether house hunting, en route, or on temporary quarters. Receipts are required, no matter the amount paid.

MARRIAGE: A legal union between individuals that was entered into in a state or other jurisdiction (or foreign country) whose laws authorize the marriage, even if the married couple is domiciled in a state or other jurisdiction (or foreign country) that does not recognize the validity of the marriage. The term also includes common law marriage in a state or other jurisdiction (or foreign country) where such marriages are recognized, so long as they are proven according to the applicable state, other jurisdiction, or foreign laws. The term marriage does not include registered domestic partnerships, civil unions,

or other similar formal relationships recognized under state or other jurisdiction (or foreign country) law that are not denominated as a marriage under that state's or other jurisdiction (or foreign country's) law.

MEALS AND INCIDENTAL EXPENSES (M&IE): A fixed allowance paid for meals and incidental expenses incurred while house hunting or en route. The incidental expenses include laundry, tips, telegrams, and telephone charges necessary to reserve lodging. Specifically excluded are alcoholic beverages, snacks, and entertainment expenses.

NEW APPOINTEE: Any person newly appointed to Federal government service or reappointed after a break in service.

PAYMENT OF CLAIMS AND WITHHOLDING OF TAXES: After each reimbursement claim is paid, you will receive a packet of forms that will contain the final amounts paid to you or any third-party payments made on your behalf. Airline tickets purchased using Western's corporate travel credit card and household goods shipped via Government Bill of Lading are examples of third-party payments. This package should contain the following forms that you use when filing your income tax return. The forms contained in this packet will be the only documents you will receive for tax purposes:

- Travel Voucher Form [WAPA F 1500.3](#)
- Moving Expense-Permanent Change of Station Form [WAPA F 2200.5](#) (See the section entitled *Income Tax Consequences of PCS Moves* or a tax consultant, at your own expense, for further information on the withholding of taxes.)
- Year Calculation of Withholding Tax Allowance, Form [WAPA F 2200.5a](#)
- Moving Expense Information Worksheet (Payroll Reporting Sheet)
- Adjustment Notice showing changes made in the payment and why
- Copies of any additional forms which were submitted by the employee that will help clarify changes

PERMANENT CHANGE OF STATION (PCS): An employee relocating from their current duty station to a new duty station.

PER DIEM: The maximum daily rate allowed for lodging, meals, and incidental expenses. The per diem rate of en route expenses is the standard CONUS rate. The rate for a house-hunting trip is the current rate in effect at the new duty location. The first and last days of travel are automatically 3/4 of a day of the Meals and Incidental Expenses rate for reimbursement purposes.

PRIVATELY OWNED VEHICLE (POV): A vehicle owned by the employee/family that is used while on Federal government business and mileage reimbursement is made.

RELOCATION INCOME TAX ALLOWANCE (RITA): Payable in the calendar year following taxable reimbursement in the preceding year.

RELOCATION SPECIALIST: The primary point of contact for you during your PCS. Your Relocation Specialist will arrange your relocation, assist you in the preparation of documents, and will answer any questions or concerns you may have regarding your PCS.

RELOCATION SERVICE COMPANY: A third-party supplier under contract to assist a transferred employee in relocating to the new official station.

REPORTING DATE: The date you actually report for duty at your new official station.

SPOUSE: Any individual who is lawfully married (unless legally separated), including an individual married to a person of the same sex who was legally married in a state or other jurisdiction (including a foreign county), that recognizes such marriages, regardless of whether or not the individual's state of residency recognizes such marriages. The term "spouse" does not include individuals in a formal relationship recognized by a state, which is other than lawful marriage; it also does not include individuals in a marriage in a jurisdiction outside the United States that is not recognized as a lawful marriage under United States law.

SERVICE AGREEMENT (WAPA F 3000.1): Before any process may be accomplished in connection with a PCS, you must agree, in writing, to remain in Federal government service for 12 months after the effective date of your acceptance to the agency. If the agreement is violated, any funds you received in connection with your PCS will be recovered as a debt due the United States, including payments for third-party services. Payments cannot be processed until a copy of this agreement is signed and is on file.

TEMPORARY DUTY (TDY): Temporarily away from your official duty location on Federal government business and not in a PCS-related status.

TEMPORARY QUARTERS (TQ): Lodging obtained for the purpose of temporary occupancy from a private or a commercial source for a temporary time period until permanent housing can be located and occupied. The reimbursement method is either lump sum or actual expense.

TRAVEL AUTHORIZATION (WAPA F 1500.15): Travel Authorization/Transfer or Reassignment. This document is your authorization for reimbursement of expenses when transferring from the old duty location to the new duty location. It identifies the old official duty station, the new official duty station, your effective and reporting dates, and the expenses you are authorized.

WITHHOLDING TAX ALLOWANCE (WTA): The withholding tax obligation for Federal Income Taxes on income resulting from taxable moving expense reimbursements.

GUIDE TO PREPARATION OF YOUR HOUSEHOLD GOODS

A. Sorting and Disposal

1. There are some items that cannot be packed and shipped. For example, hazardous materials cannot be shipped. The moving company will advise you
2. Please be present on the load/unload day. Before releasing the crew and signing the inventory papers, be sure that all goods have been inventoried and loaded/unloaded on/from the van. Inspect all rooms, including drawers, closets, basement, garage, attic, and yard to make sure all items being moved are loaded on the van. Do not release the packers/driver until the inspection is complete and a thorough walk-through has been performed by you and the packers/driver.
3. When signing the inventory sheets, you are agreeing to the noted condition and the amount of items the van line has taken. Before loading begins, you should review the inventory sheets and if you disagree with conditions of the furniture, etc., go over this with the driver. If you cannot mutually agree to the condition, then note your exceptions on the inventory sheet before signing the copies. See item E.2 on page 13 for an explanation of codes. The condition of the furniture is the basis for reimbursement of claims filed by you.

B. Your Signature

1. You will be required to sign several documents during your move. Read them before you sign. In most cases, your signature is proof of services provided and could result in extra charges.
 - a. Containers - You sign for boxes provided and used during your move.
 - b. Packing - You sign for the labor to pack boxes provided.
 - c. Unpacking - For boxes unpacked.
 - d. Bulky Articles - These are extra charges for vehicles, riding mowers, piano, organ, Jacuzzis, etc.
 - e. Long Carry - The first 100 feet from your residence to the van is no charge. Each additional 50 feet will result in a long carry charge. Please measure.
 - f. Stair Carry - The first seven steps should not be charged. For eight or more steps, there is a stair carry charge. Please count. A flight is considered between one floor and another floor. There is no charge for stairs inside a single family home except for moving a piano from one floor to the main floor.
 - g. Elevator - Charges will apply when an elevator is used.

C. Items Charged to Employee

1. Disconnect the waterlines, electricity, or gas on your washing machine, dryer, and icemaker.
2. Extra Pick-Up or Delivery – Should you require these services, it will result in extra charges. Western cannot pay for additional charges in connection with the shipment other than as if shipped from the old to new residence.
3. Overtime Loading and Unloading - Should you request delivery on weekends, holidays, or after 5 p.m. Monday through Friday, it could result in extra charges. Western cannot pay for this charge.
4. Special Appliance Servicing - There is an extra fee for servicing the following. Western cannot pay for these charges.

220 dryer line	Gas/power for stove and dryer
Ice maker	Gas/electric exhaust system
Hot tub/Jacuzzi	Direct-wired washer/dryer
Piano tuning	Swing sets

5. Ceiling Fan/Chandelier - Ceiling fans and/or chandeliers require special packaging or crates. In order to pack these items, an authorized electrician should disconnect these prior to moving day.
6. Grandfather Clocks - A professional clock maker should service and remove weights and pendulum. Crating of the clock is suggested. Most clocks need to be synchronized and leveled by a professional clock maker at destination.
7. Pool Table - Normally, disassembly and crating of the slate is required by a pool table specialist, as well as set up at destination.
8. Waterbeds - Because of special mattress designs (baffles, foam, etc.), a professional from a water bed store should be contacted to disassemble, fold, pack, and reassemble the mattress/waterbed. At destination, a waterbed store representative may be contacted to reassemble the waterbed.
9. Satellite Dish - If a technician needs to disassemble a satellite dish, there are extra charges for this service.
10. **The removal of cartons after the van leaves or after later unpacking has been done is not authorized at Government expense.**

D. Tips on Appliances and Special Items

1. Refrigerator or Freezer:

- ◆ Thorough cleaning and drying is necessary and is especially important if they will be stored for any length of time.
- ◆ Leave the refrigerator/freezer door open for 24 to 48 hours before transit.
- ◆ Place charcoal or fresh ground coffee in a stocking in both compartments to absorb moisture.
- ◆ Servicing of icemaker should be done by a technician.

2. Washer:

- ◆ Faucets and hoses must be turned off and drained. Appliance service is bracing the washer/dryer drum, not disconnecting from water and electricity. The driver may brace the washer/dryer drum.
- ◆ It is very important that all water in the motor and hoses be removed, especially in colder climates.

3. Microwave Oven:

- ◆ Remove and pack any/all glass trays.

4. Home Computers:

- ◆ Consult with your computer's reference manual to protect your fixed disk (hard drive) or call your authorized computer dealer for specific information.
- ◆ Original packing boxes are the best to use. If not, make sure all components are packed by the van line personnel.
- ◆ At destination, allow the system to reach room temperature before turning it on.

5. Hot Tub:

- ◆ Drain entire system and remove/disconnect all plumbing.

6. Pianos/Organs:
 - ◆ All pianos are pad wrapped. If required, legs will be removed and reassembled.
 - ◆ The mover is not responsible for an out-of-tune piano. This will most likely occur during the moving process.
7. Satellite Dish:
 - ◆ Larger dishes will need to be disassembled to fit in a van.
 - ◆ The agency will need to authorize special handling.
 - ◆ A technician may be needed to disassemble the dish.
8. Stereo Equipment:
 - ◆ Advance preparation is required for compact discs and stereo turntables. Consult your owner's manual or professional stereo technician.
 - ◆ Original packing boxes are the safest way to ship, but mover's boxes work well.
 - ◆ Disconnect all wires - mark wires when removing from components.
9. Television:
 - ◆ Normally, TVs do not require boxing for movement.
 - ◆ Big screen TVs could need crating prior to moving.
10. You must check off and inspect your goods at the time of delivery. If an item is missing or damaged, you must note this on the inventory sheet. If the driver states this process is not necessary or is not cooperating, call your Relocation Specialist immediately. Failure to comply could result in a possible claim being denied.
11. The van line will unpack any cartons you desire to have unpacked at the time of delivery. Unpacking is not a put away service but a removal of items from the carton and disposal of debris. Items are placed on counter tops, table tops, floors, and beds. Hanging clothes will be hung in closet.

12. Events that exclude items from coverage under the insurance:

Coverage against loss or damage does not apply when caused by or resulting from the following conditions:

- ◆ Dampness, atmospheric conditions, or extremes of temperature beyond the carrier's control.
- ◆ Inherent vice - Under this condition, the carrier will not accept liability for mechanical or electrical failure of an appliance unless there is evidence that the operational failure was caused by the negligence of the mover.
- ◆ Act of war.

E. Understanding the Inventory

1. Is the best protection against:

- a. Loss of items
- b. Claim inequities
- c. Partial delivery errors

2. Definition of the inventory coding (household goods descriptive inventory -I.C.C. required)

a. Descriptive symbols

BW - Black and White TV
C - Color TV
CP - Carrier Packed
PBO - Packed By Owner
CD - Carrier Disassembled

DBO - Disassembled By Owner
PB - Professional Books
PE - Professional Equipment
PP - Professional Papers
MCU - Mechanical Condition Ukwn.

b. Exception symbols

BE - Bent
BR - Broken
BU - Burned
CH - Chipped
CU - Contents & Condition Unknown
D - Dented
F - Faded
G - Gouged

MI - Mildewed
MO - Moth-eaten
P - Peeling
R - Rubbed
RU - Rusted
SC - Scratched
SH - Short
SO - Soiled

L - Loose
M - Marred
Z - Cracked

T - Torn
W - Badly Worn

c. Location

- | | |
|-----------|------------|
| 1. Arm | 10. Top |
| 2. Bottom | 11. Veneer |
| 3. Corner | 12. Edge |
| 4. Front | 13. Center |
| 5. Left | 14. Inside |
| 6. Leg | 15. Seat |
| 7. Rear | 16. Drawer |
| 8. Right | 17. Door |
| 9. Side | 18. Shelf |

Example:

Upholstered Chair - Chair has been discolored by dirt and aging. There are stains on the seat and arms. The front bottom panel is loose at the seams. One arm is slightly wobbly. The back has a tear in the center. The wooden legs have gouges and scratches. One leg is loose.

The inventory would read as follows:

INV# *** OS CHAIR W/2 CUSHIONS CUSHIONS SO, F, W; ONE CUSHION
STAIN 5, R, 10; 1'S SO, F, W; 5,1,4,2,T
AT SEAM; 7,13,T; 6'S G, SC; 5,7,6, L

FORMS

Provided by the Relocation Specialist.

The service agreement now contains a clause stating that the employee has not received duplicate reimbursement for the move (from a third party or payment to spouse). It also contains a statement that if the employee elects lump sum temporary quarters, they must actually occupy temporary quarters or pay the lump sum back.