

section, your agency may authorize/approve reimbursement of the usual taxicab fare plus tip in the following situations:

(1) From your home to your office on the day you depart the office on an official trip requiring at least one night's lodging; and

(2) From your office to your home on the day you return to the office from your trip.

(d) *Between residence and office in cases of necessity.* Your agency may authorize/approve the usual taxicab fare plus tip for travel between your office and home when you perform official business at your official station and:

(1) You are dependent on public transportation for officially ordered work outside regular working hours; and

(2) The travel between your office and home is during hours of infrequently scheduled public transportation or darkness.

[FTR Amdt. 70, 63 FR 15955, Apr. 1, 1998; 63 FR 35537, June 30, 1998]

§ 301-10.421 How much will my agency reimburse me for a tip to a taxi, shuttle service, or courtesy transportation driver?

An amount which your agency determines to be reasonable.

RENTAL AUTOMOBILES

§ 301-10.450 When can I use a rental vehicle?

Your agency must determine that use of a rental vehicle is advantageous to the Government and must specifically authorize such use.

§ 301-10.451 May I be reimbursed for the cost of collision damage waiver (CDW) or theft insurance?

(a) *General rule—no.* You will not be reimbursed for CDW or theft insurance for travel within CONUS for the following reasons:

(1) The Government is a self-insurer.

(2) Rental vehicles available under agreement(s) with the Government includes full coverage insurance for damages resulting from an accident while performing official travel.

(3) Any deductible amount paid by you may be reimbursed directly to you or directly to the rental agency if the

damage occurred while you were performing official business.

(b) *Exception.* You will be reimbursed for collision damage waiver or theft insurance when you travel outside CONUS and such insurance is necessary because the rental or leasing agency requirements, foreign statute, or legal procedures could cause extreme difficulty for an employee involved in an accident.

§ 301-10.452 May I be reimbursed for personal accident insurance?

No. That is a personal expense and is not reimbursable.

§ 301-10.453 What is my liability for unauthorized use of a rental automobile obtained with Government funds?

You are responsible for any additional cost resulting from the unauthorized use of a commercial rental automobile for other than official travel-related purposes.

PART 301-11—PER DIEM EXPENSES

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Temporary Duty (TDY) Travel Allowances

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301-11.535 How should we calculate the ITRA?
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301-11.603 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

EMPLOYEE RESPONSIBILITIES

- 301-11.621 Must I file a claim to be reimbursed for the additional income taxes incurred?
301-11.622 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?
301-11.623 What documentation must I submit to substantiate my claim?
301-11.624 What steps must my agency take to determine my ITRA?
301-11.625 Is the ITRA I receive taxable income?
301-11.626 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?
301-11.627 If I elect a lump sum payment, how is the ITRA paid?

- 301-11.628 If I do not elect lump sum payment is there any additional reimbursement?

AGENCY RESPONSIBILITIES

- 301-11.631 What documentation must the employee submit to substantiate a claim?
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301-11.633 Are tax penalty and interest payments reimbursable?
301-11.634 What tax tables should we use to calculate the amount of allowable reimbursement?
301-11.635 How should we calculate the ITRA?
301-11.636 Is the ITRA reimbursement considered to be income to the employee?
301-11.637 Are income taxes to be withheld from the ITRA?
301-11.638 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?
301-11.639 If the employee does not elect a lump sum payment, how is the tax on the ITRA reimbursement calculated?
301-11.640 How do we handle any excess payment?

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Subpart A—General Rules

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

When:

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

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

No.

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

Yes, unless:

- (a) You perform travel to a training event under the Government Employees Training Act (5 U.S.C. 4101-4118), and you agree not to be paid per diem expenses; or