

**§ 301-11.305**

**§ 301-11.305 What if my actual expenses exceed the 300 percent ceiling?**

Your reimbursement is limited to the 300 percent ceiling. There is no authority to exceed this ceiling.

**§ 301-11.306 What expenses am I required to itemize under actual expense?**

You must itemize all expenses, including meals, (each meal must be itemized separately) for which you will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days your agency authorizes/approves actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds \$75. Your agency may require receipts for other allowable per diem expenses, but it must inform you of this requirement in advance of travel. When your agency limits M&IE reimbursement to either the prescribed maximum M&IE rate for the locality concerned or a reduced M&IE rate, it may or may not require M&IE itemization at its discretion.

[FTR Amdt. 70, 63 FR 15961, Apr. 1, 1998; 63 FR 35537, June 30, 1998]

**Subpart E—Income Tax Reimbursement Allowance (ITRA), Tax Years 1993 and 1994**

SOURCE: 64 FR 32813, June 18, 1999, unless otherwise noted.

GENERAL

**§ 301-11.501 What is the Income Tax Reimbursement Allowance (ITRA)?**

The ITRA is an allowance designed to reimburse Federal, State and local income taxes incurred incident to an extended TDY assignment at one location.

**§ 301-11.502 Who is eligible to receive the ITRA?**

An employee (and spouse, if filing jointly) who was in a TDY status for an extended period at one location, and who incurred Federal, State, or local income taxes on amounts received as

**41 CFR Ch. 301 (7-1-04 Edition)**

reimbursement for official travel expenses.

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

No. Reimbursement is limited to income taxes.

EMPLOYEE RESPONSIBILITIES

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

Yes. A claim must be submitted in accordance with your agency's policy.

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

Yes, for the total amount of the income tax penalty and/or interest assessed by the IRS for tax years 1993 and 1994 only.

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

Your agency will determine what documentation is sufficient. (See § 301-11.531.)

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

Your agency should:

(a) Determine Federal, State and local marginal tax rates by using the procedures and the marginal tax tables established for the relocation income tax allowance in § 302-11.7, § 302-11.8, and Appendices A, B, C and D to part 302-11 of this title; or

(b) Determine reimbursement as calculated in the illustration shown in § 301-11.535.

**§ 301-11.525 Is the ITRA I receive taxable income?**

Yes. The amount received must be reported as taxable income in the year in which received, but you are eligible to receive an allowance to cover the taxes assessed on the ITRA under § 301-11.528.