

Temporary Duty (TDY) Travel Allowances

§ 301-11.3

the covered ITRA in lieu of submitting another claim?

301-11.527 If I elect a lump sum payment, how is the ITRA paid?

301-11.528 If I do not elect lump sum payment is there any additional reimbursement?

AGENCY RESPONSIBILITIES

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301-11.532 How should we compute the employee's ITRA?

301-11.533 Are tax penalty and interest payments reimbursable?

301-11.534 What tax tables should we use to calculate the amount of allowable reimbursement?

301-11.535 How should we calculate the ITRA?

301-11.536 Is the ITRA reimbursement considered to be income to the employee?

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301-11.538 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?

301-11.539 If the employee does not elect a lump sum payment, how is the tax on the ITRA calculated?

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Subpart F—Income Tax Reimbursement Allowance (ITRA), Tax Years 1995 and Thereafter

GENERAL

301-11.601 What is the Income Tax Reimbursement Allowance (ITRA)?

301-11.602 Who is eligible to receive the ITRA?

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

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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),