

Temporary Duty (TDY) Travel Allowances

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

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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),

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and you agree not to be paid per diem expenses; or

(b) You perform pre-employment interview travel, and the interviewing agency does not authorize payment of per diem expenses.

§ 301-11.4 May I be reimbursed actual expense and per diem on the same trip?

Yes, you may be reimbursed both actual expense and per diem during a single trip, but only one method of reimbursement may be authorized for any given calendar day except as provided in § 301-11.305 or § 301-11.306. Your agen-

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cy must determine when the transition between the reimbursement methods occurs.

§ 301-11.5 How will my per diem expenses be reimbursed?

Per diem expenses will be reimbursed by the:

- (a) Lodgings-plus per diem method;
- (b) Reduced per diem method;
- (c) Conference lodging allowance method (see §§ 301-74.7 and 301-74.22 of this chapter); or
- (d) Actual expense method.

[FTR Amdt. 89, 65 FR 1327, Jan. 10, 2000]

§ 301-11.6 Where do I find maximum per diem and actual expense rates?

Consult this table to find out where to access *per diem* rates for various types of Government travel:

For travel in	Rates set by	For <i>per diem</i> and actual expense see
(a) Continental United States (CONUS).	General Services Administration.	For <i>per diem</i> , see applicable FTR Per Diem Bulletins issued periodically by the Office of Governmentwide Policy, Office of Transportation and Personal Property, Travel Management Policy, and available on the Internet at http://www.gsa.gov/perdiem . For actual expense, see 41 CFR 301-11.303 and 301-11.305.
(b) Non-foreign areas	Department of Defense (<i>Per Diem</i> , Travel and Transportation Allowance Committee (PDTATAC)).	<i>Per Diem</i> Bulletins issued by PDTATAC and published periodically in the Federal Register or Internet at http://www.dtic.mil/perdiem/ . (Rates also appear in section 925, a <i>per diem</i> supplement to the Department of State Standardized Regulations (Government Civilians-Foreign Areas).)
(c) Foreign areas	Department of State	A <i>per diem</i> supplement to section 925, Department of State Standardized Regulations (Government Civilians-Foreign Areas).

[FTR Amdt. 2003-03, 68 FR 22314, Apr. 28, 2003]

§ 301-11.7 What determines my maximum per diem reimbursement rate?

Your TDY location determines your maximum per diem reimbursement rate. If you arrive at your lodging location after 12 midnight, you claim lodging cost for the preceding calendar day. If no lodging is required, the applicable M&IE reimbursement rate is the rate for the TDY location. (See § 301-11.102.)

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

§ 301-11.8 What is the maximum per diem rate I will receive if lodging is not available at my TDY location?

If lodging is not available at your TDY location, your agency may authorize or approve the maximum per

diem rate for the location where lodging is obtained.

§ 301-11.9 When does per diem or actual expense entitlement start/stop?

Your per diem or actual expense entitlement starts on the day you depart your home, office, or other authorized point and ends on the day you return to your home, office or other authorized point.

§ 301-11.10 Am I required to record departure/arrival dates and times on my travel claim?

You must record the date of departure from, and arrival at, the official station or any other place travel begins