

required to mitigate these risks in table 1.

TABLE 1—RETROGRADE INTUBATION DEVICE RISKS AND MITIGATION MEASURES

Identified risks	Mitigation measures
Failure to intubate and ventilate (continued hypoxia)	Non-clinical performance testing, and Labeling
Tissue damage/trauma resulting in, for example: <ul style="list-style-type: none"> • Bleeding, hematoma • Subcutaneous emphysema • Pneumomediastinum or pneumothorax • • Damage to trachea, esophagus, and vocal cords 	
Infection	Sterilization validation, and Shelf-life testing Biocompatibility evaluation
Adverse tissue reaction	

FDA has determined that special controls, in combination with the general controls, address these risks to health and provide reasonable assurance of safety and effectiveness. For a device to fall within this classification, and thus avoid automatic classification in class III, it would have to comply with the special controls named in this final order. The necessary special controls appear in the regulation codified by this order. This device is subject to premarket notification requirements under section 510(k) of the FD&C Act.

At the time of classification, retrograde intubation devices are for prescription use only. Prescription devices are exempt from the requirement for adequate directions for use for the layperson under section 502(f)(1) of the FD&C Act (21 U.S.C. 352(f)(1)) and 21 CFR 801.5, if the conditions of 21 CFR 801.109 are met.

III. Analysis of Environmental Impact

The Agency has determined under 21 CFR 25.34(b) that this action is of a type that does not individually or cumulatively have a significant effect on the human environment. Therefore, neither an environmental assessment nor an environmental impact statement is required.

IV. Paperwork Reduction Act of 1995

While this final order contains no collection of information, it does refer to previously approved FDA collections of information. Therefore, clearance by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3501–3521) is not required for this final order. The previously approved collections of information are subject to review by OMB under the PRA. The collections of information in the guidance document “De Novo Classification Process (Evaluation of Automatic Class III Designation)” have been approved under OMB control number 0910–0844; the collections of information in 21 CFR part 814, subparts A through E,

regarding premarket approval, have been approved under OMB control number 0910–0231; the collections of information in part 807, subpart E, regarding premarket notification submissions, have been approved under OMB control number 0910–0120; the collections of information in 21 CFR part 820, regarding quality system regulation, have been approved under OMB control number 0910–0073; and the collections of information in 21 CFR part 801, regarding labeling, have been approved under OMB control number 0910–0485.

List of Subjects in 21 CFR Part 868

Medical devices.

Therefore, under the Federal Food, Drug, and Cosmetic Act and under authority delegated to the Commissioner of Food and Drugs, 21 CFR part 868 is amended as follows:

PART 868—ANESTHESIOLOGY DEVICES

■ 1. The authority citation for part 868 continues to read as follows:

Authority: 21 U.S.C. 351, 360, 360c, 360e, 360j, 360l, 371.

■ 2. Add § 868.5095 to subpart F to read as follows:

§ 868.5095 Retrograde intubation device.

(a) *Identification.* A retrograde intubation device is a prescription device used to perform retrograde intubation via the cricothyroid membrane. The device may contain or be labeled for use with guidewires and intubating catheters, in addition to needles (§ 868.5090), syringe (§ 880.5860 of this chapter), and hemostats (§ 878.4800 of this chapter).

(b) *Classification.* Class II (special controls). The special controls for this device are:

(1) Non-clinical performance testing must demonstrate that the device performs as intended under anticipated conditions of use, including the following:

- (i) Wire guide tensile, flex, fracture, and corrosion testing;
- (ii) Catheter tensile strength testing at likely points of failure;
- (iii) Catheter kink radius testing;
- (iv) Compatibility of device components that interact, including compatibility in connection, disconnection, and ability to transfer fluids;
- (v) Dimensional validation;
- (vi) Accuracy testing of markings; and
- (vii) Validation of the maximum airway pressure.

(2) Performance data must support the shelf life of the device by demonstrating continued sterility, package integrity, and device functionality over the identified shelf life.

(3) The device must be demonstrated to be biocompatible.

(4) Labeling must include:
 (i) Instructions for use; and
 (ii) Package labels that clearly identify the minimum compatible size of endotracheal tube.

Dated: December 16, 2021.

Lauren K. Roth,

Associate Commissioner for Policy.

[FR Doc. 2021–28166 Filed 12–27–21; 8:45 am]

BILLING CODE 4164–01–P

GENERAL SERVICES ADMINISTRATION

41 CFR Parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17

[FTR Case 2020–302–1; Docket No. 2020–0019, Sequence 1]

RIN 3090–AK31

Federal Travel Regulation; Taxes on Relocation Expenses, Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA) Eligibility

AGENCY: Office of Government-wide Policy (OGP), General Services Administration (GSA).

ACTION: Final rule.

SUMMARY: The General Services Administration (GSA), in consultation with the Secretary of the Treasury, is amending the Federal Travel Regulation (FTR) to authorize Withholding Tax Allowance (WTA) and Relocation Income Tax Allowance (RITA) to all individuals who receive relocation allowances paid by the Federal Government. This amendment is in accordance with legislative changes to GSA's statutory authority for taxes on reimbursements for travel, transportation, and relocation expenses as enacted in the National Defense Authorization Act for Fiscal Year 2020, and as further amended by the National Defense Authorization Act for Fiscal Year 2021.

DATES: *Effective date:* This final rule is effective on December 28, 2021.

Applicability date: This final rule is applicable to individuals who are authorized reimbursement for relocation expenses under the FTR and who receive some or all reimbursements, direct payments, or indirect payments on or after January 1, 2018.

FOR FURTHER INFORMATION CONTACT: Mr. Rodney (Rick) Miller, Program Analyst, Office of Government-wide Policy, at 202-501-3822 or rodney.miller@gsa.gov for clarification of content. For information pertaining to status or publication schedules, contact the Regulatory Secretariat Division at 202-501-4755 or GSARegSec@gsa.gov. Please cite "FTR Case 2020-302-1."

SUPPLEMENTARY INFORMATION:

I. Background

GSA published a proposed rule in the **Federal Register** on June 15, 2021 (86 FR 31659). The rule proposed to amend the FTR sections pertaining to eligibility for WTA and RITA in accordance with statutory changes to 5 U.S.C. 5724b, update relevant FTR part 302-3 tables to include RITA as a mandatory allowance that agencies must pay or reimburse, and adjust the relocation tables for certain mandatory and discretionary relocation entitlements depending on the individual's type of movement.

The public had 60 calendar days to comment on the proposed rule. GSA received no comments opposing the amendment and one comment supporting its adoption. GSA did not make any changes to this final rule based on the supporting comment.

Federal agencies authorize relocation entitlements to those listed at FTR § 302-1.1 and those assigned under the Government Employees Training Act (GETA) (5 U.S.C. Chapter 41).

Public Law (Pub. L.) 115-97, known as the "Tax Cuts and Jobs Act of 2017,"

suspended qualified moving expense deductions along with the exclusion for employer reimbursements and payments of moving expenses effective January 1, 2018, for tax years 2018 through 2025, therefore making almost all relocation entitlements subject to additional tax liability.

Agencies are authorized to pay WTA and RITA to cover "substantially all" of the increased tax liability resulting from receipt of the relocation expense reimbursements either paid directly or indirectly. However, in the version of 5 U.S.C. 5724b immediately preceding the passage of Section 1114 of the "National Defense Authorization Act for Fiscal Year 2020" (Pub. L. 116-92) ("the Act"), WTA and RITA were available only to employees "transferred" in the interest of the Government from one official station or agency to another for permanent duty.

Previously, new appointees (including political appointees), Senior Executive Service (SES) employees performing a "last move home", employees returning from an overseas assignment for the purpose of separating from Government service, and those assigned under GETA were not eligible for WTA and RITA as such individuals were not "transferred" in the interest of the Government from one official station or agency to another for permanent duty. The suspension of qualified moving expense deductions in Public Law 115-97 substantially increased the tax liability of these individuals, which could not be reimbursed through WTA or RITA.

Section 1114 of the Act amended 5 U.S.C. 5724b to expand eligibility for WTA and RITA beyond "transferred" employees to include all individuals whose travel, transportation, or relocation expenses are reimbursed or furnished in kind pursuant to chapter 57, subchapter II or chapter 41, both of title 5, U.S.C. These individuals include, among others, those not previously eligible for WTA and RITA, *e.g.*, new appointees (including political appointees), employees returning from an overseas assignment for the purpose of separation from Government service, SES employees eligible for "last move home" entitlements, and those assigned under GETA. The Act also includes a retroactive effective date to January 1, 2018, to allow those individuals who received taxable travel, transportation, or relocation allowances since January 1, 2018, to now submit a RITA claim for the additional tax liability.

Of note, 5 U.S.C. 5724b(b) contained an apparent typographical error as shown here in bold: "For purposes of this section, the term 'travel,

transportation, or relocation expenses' means all travel, transportation, or relocation expenses reimbursed or furnished in kind pursuant to this subchapter of chapter 41." (emphasis added). A literal implementation of the text would have rendered this statutory provision meaningless because "this subchapter of chapter 41" does not exist. Accordingly, GSA developed a legislative proposal to correct the typographical error. Until the statutory amendment was made, GSA implemented 5 U.S.C. 5724b(b) as if it read ". . . pursuant to this subchapter or chapter 41." (emphasis added). GSA's decision was based on conversations with Congress, and aimed at avoiding a literal interpretation of the statute which would have produced an absurd result that is demonstrably at odds with Congressional intent. GSA's legislative proposal resulted in section 1121 of the "William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021" (Pub. L. 116-283) which amended 5 U.S.C. 5724b(b) to correct the typographical error. The amendments made to 5724b(b) by section 1121 are retroactively effective as if included in the enactment of section 1114 of the Act.

Pursuant to 5 U.S.C. 5738, the Administrator of General Services is mandated to prescribe necessary regulations regarding Federal employees who relocate in the interest of the Government. The overall implementing authority is the FTR, codified in title 41 of the Code of Federal Regulations, chapters 300 through 304 (41 CFR chapters 300 through 304).

This final rule amends FTR sections pertaining to eligibility for WTA and RITA in accordance with statutory changes to 5 U.S.C. 5724b. Specifically, this amendment updates relevant tables in FTR Part 302-3 to include RITA as a mandatory allowance that agencies must pay or reimburse.

This final rule also adjusts the relocation tables at §§ 302-3.2 and 302-3.101 to update certain mandatory and discretionary relocation entitlements depending on the individual's type of movement. Updates to the tables include, but are not limited to, adding use of a relocation services company, home marketing incentives, and temporary quarters subsistence expense (TQSE) as discretionary allowances to, from, or between non-foreign areas. The tables are also updated to remove home marketing incentives for new appointees who are not entitled to real estate expenses.

Additionally, this final rule indicates, as relevant, where allowances are

intended to apply more broadly to other relocating individuals (*e.g.*, appointments, reassignments, separations, and last move(s) home), in addition to transferred employees.

II. Executive Orders 12866 and 13563

Executive Orders (E.O.s) 12866 and 13563 direct agencies to assess all costs and benefits of available regulatory alternatives, and if regulation is necessary, to select regulatory approaches that maximize net benefits (including potential economic, environmental, public health and safety effects, distributive impacts, and equity). E.O. 13563 emphasizes the importance of quantifying both costs and benefits, of reducing costs, of harmonizing rules, and of promoting flexibility. This is not a significant regulatory action and, therefore, is not subject to review under Section 6(b) of E.O. 12866, Regulatory Planning and Review, dated September 30, 1993.

III. Congressional Review Act

Subtitle E of the Small Business Regulatory Enforcement Fairness Act of 1996 (codified at 5 U.S.C. 801–808), also known as the Congressional Review Act or CRA, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report, which includes a copy of the rule, to each House of the Congress and to the Comptroller General of the United States. The Office of Information and Regulatory Affairs (OIRA) has determined that this rule is not a major rule under 5 U.S.C. 804(2), therefore, GSA did not submit a rule report.

IV. Regulatory Flexibility Act

GSA does not expect this final rule to have a significant economic impact on a substantial number of small entities within the meaning of the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, because it applies only to Federal agencies and employees and it affects less than one percent of all relocations authorized under FTR part 302. The administrative changes to the FTR provide further clarification on existing statutory changes with no additional impact to agencies.

Therefore, an Initial Regulatory Flexibility Analysis has not been performed. GSA invites comments from small business concerns and other interested parties on the expected impact of this final rule on small entities.

GSA will also consider comments from small entities concerning the existing regulations in subparts affected by the final rule in accordance with 5 U.S.C. 610. Interested parties must

submit such comments separately and should cite 5 U.S.C. 610 (FTR Case 2020–302–1), in correspondence.

V. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes to the FTR do not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget (OMB) under 44 U.S.C. 3501, *et seq.*

List of Subjects in 41 CFR Parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17

Government employees, Income taxes, Travel and transportation expenses.

Robin Carnahan,

Administrator, General Services Administration.

Therefore, GSA amends 41 CFR parts 300–3, 302–2, 302–3, 302–12, 302–15, and 302–17 as set forth below:

PART 300–3—GLOSSARY OF TERMS

- 1. The authority citation for 41 CFR part 300–3 continues to read as follows:

Authority: 5 U.S.C. 5707; 40 U.S.C. 121(c); 49 U.S.C. 40118; 5 U.S.C. 5738; 5 U.S.C. 5741–5742; 20 U.S.C. 905(a); 31 U.S.C. 1353; E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p. 586, Office of Management and Budget Circular No. A–126, revised May 22, 1992.

- 2. Amend § 300–3.1 by removing the definition of “Relocation service company (RSC)” and adding in its place the definition of “Relocation services company (RSC)” to read as follows:

§ 300–3.1 What do the following terms mean?

* * * * *

Relocation services company (RSC)—A third-party supplier under contract with an agency to assist an eligible individual who relocates. Services may include: Homesale programs, home inspection, home marketing assistance, home finding assistance, property management services, shipment and storage of household goods, voucher review and payment, relocation counseling, and similar items.

* * * * *

PART 302–2—EMPLOYEES ELIGIBILITY REQUIREMENTS

- 3. The authority citation for 41 CFR part 302–2 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

- 4. Revise § 302–2.1 to read as follows:

§ 302–2.1 When may I begin my relocation?

You may begin your relocation only after your agency has approved your travel authorization (TA) in writing (paper or electronic).

- 5. Revise § 302–2.13 to read as follows:

§ 302–2.13 What is a service agreement?

(a) A service agreement is a written and signed agreement between you and your agency. The service agreement states that you will remain in the service of the Government, after you have relocated, for a period of time as specified in § 302–2.14. A service agreement must also include the duplicate reimbursement disclosure statement specified in §§ 302–2.21, 302–2.22, and 302–2.100(g).

(b) A service agreement is not required for a “last move home” relocation, a temporary change of station, or separation from Government service.

- 6. Revise § 302–2.14 to read as follows:

§ 302–2.14 Am I required to sign a service agreement for an appointment or transfer CONUS or Outside the Continental United States (OCONUS), renewal agreement travel, or assignment under the Government Employees Training Act (GETA), and what is the minimum period of service?

Yes, you are required to sign a service agreement for appointment or transfer CONUS or OCONUS, renewal agreement travel, or assignment under GETA. The minimum periods of service are:

(a) Within CONUS for a period of service of not less than 12 months following the effective date of your appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of your appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under GETA, not less than three times the length of the training period as prescribed by the head of your agency.

- 7. Revise § 302–2.17 to read as follows:

§ 302-2.17 Must I sign a service agreement for a “last move home” relocation or separation from Government service?

No, you do not need to sign a service agreement for a “last move home” relocation or separation from Government service.

■ 8. Revise § 302-2.101 to read as follows:

§ 302-2.101 When may we authorize reimbursement for relocation expenses?

You may authorize reimbursement for relocation expenses:

(a) When you have determined that an eligible individual’s relocation is in the

best interest of the Government as specified in § 302-1.1 of this chapter; and

(b) Only after an eligible individual has signed a service agreement to remain in service for the period specified in § 302-2.14.

PART 302-3—RELOCATION ALLOWANCE BY SPECIFIC TYPE

■ 9. The authority citation for 41 CFR part 302-3 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a).

■ 10. Amend § 302-3.2 by:

■ a. Revising the section heading and the first sentence of the introductory text; and

■ b. Revising Tables A and B.

The revisions read as follows:

§ 302-3.2 As a new appointee or student trainee what relocation expenses may my agency pay or reimburse me for incident to an assignment to my first official station?

As a new appointee or student trainee assigned to your first official station, your agency may pay or reimburse you the relocation expenses indicated for the type of assignment in Tables A and B of this section. * * *

TABLE A—ASSIGNED TO FIRST OFFICIAL STATION IN THE CONTINENTAL UNITED STATES (CONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem for employee only (part 302-4 of this chapter) 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Extended storage of household goods (part 302-8 of this chapter) ¹ .. 5. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302-10 of this chapter). 6. Relocation income tax allowance (RITA) (part 302-17 of this chapter).	1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter). 2. Use of a relocation services company (part 302-12 of this chapter).

¹ **Note to Column 1, Item 4:** Only when assigned to a designated isolated official station in CONUS.

TABLE B—ASSIGNED TO FIRST OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
1. Transportation of employee & immediate family member(s) (part 302-4 of this chapter). 2. Per diem employee only (part 302-4 of this chapter) 3. Transportation & temporary storage of household goods (part 302-7 of this chapter). 4. Extended storage of household goods (part 302-8 of this chapter) ... 5. Relocation income tax allowance (RITA) (part 302-17 of this chapter).	1. Shipment of privately owned vehicle (POV) (part 302-9 of this chapter). 2. Temporary quarters subsistence expense (TQSE) is not authorized in a foreign area; however, you may be entitled to the following under the Department of State Standardized Regulations (Government Civilians-Foreign Areas) which is available from the Superintendent of Documents, Washington, DC 20402. (a) Foreign Transfer Allowance (FTA) (Subsistence Expense) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance (TQSA) when a transfer is authorized to a foreign area. (c) The miscellaneous expense portion of the FTA is authorized incident to first official station travel to a foreign area. 3. Use of a relocation services company (part 302-12 of this chapter).

■ 11. Revise the heading for subpart B to read as follows:

Subpart B—Transferred Employees and Other Relocated Employees

■ 12. Amend § 302-3.101 by:

- a. Revising the section heading;
- b. In the introductory text:

■ i. Adding to the first sentence the words “or other relocated employee” after the words “transferred employee”; and

■ ii. Removing the word “transfer” from the second sentence and adding the word “relocation” in its place; and

■ c. Revising Tables A, B, C, D, F, G, and I.

The revisions read as follows:

§ 302-3.101 As a transferred employee or other relocated employee what relocation allowances must my agency pay or reimburse to me?

* * * * *

TABLE A—TRANSFER BETWEEN OFFICIAL STATIONS IN THE CONTINENTAL UNITED STATES (CONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). 2. Miscellaneous moving expense (part 302–16 of this chapter) 3. Sell or buy residence transactions or lease termination expenses (part 302–11 of this chapter). 4. Transportation & temporary storage of household goods (part 302–7 of this chapter). 5. Extended storage of household goods (part 302–8 of this chapter) ¹ 6. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter) ². 7. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Househunting per diem & transportation, employee & spouse only (part 302–5 of this chapter). 2. Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter). 3. Shipment of privately owned vehicle (POV) (part 302–9 of this chapter). 4. Use of a relocation services company (part 302–12 of this chapter). 5. Property management services (part 302–15 of this chapter). 6. Home marketing incentives (part 302–14 of this chapter).

¹ **Note to Column 1, Item 5:** Only when assigned to a designated isolated official station in CONUS.

² **Note to Column 1, Item 6:** Mobile homes may be shipped within CONUS, within Alaska, and through Canada en route between Alaska and CONUS or through Canada between one CONUS point and another (e.g., between Buffalo, NY, and Detroit, MI).

TABLE B—TRANSFER FROM CONUS TO AN OFFICIAL STATION OUTSIDE THE CONTINENTAL UNITED STATES (OCONUS)

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). 2. Miscellaneous expense allowance (part 302–16 of this chapter) 3. Transportation & temporary storage of household goods (part 302–7 of this chapter). 4. Extended storage of household goods (part 302–8 of this chapter) ... 5. Sell & buy residence transaction expenses or lease termination expenses when transfer is to a non-foreign area (part 302–11 of this chapter). 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Temporary quarters subsistence expense (TQSE) when transfer is to a non-foreign area. In foreign areas you may be entitled to the following under the Department of State Standardized Regulations (DSSR) (Government Civilians-Foreign Areas): <ol style="list-style-type: none"> (a) A Foreign Transfer Allowance (FTA) for quarters occupied temporarily before departure from the 50 states or the District of Columbia for an official station in a foreign area incident to a permanent change of station and travel to first official station overseas. (b) Temporary quarters subsistence allowance (TQSA). 2. Property management services (part 302–15 of this chapter). 3. Shipment of a privately owned vehicle (part 302–9 of this chapter). 4. Use of a relocation services company (part 302–12 of this chapter). 5. Home marketing incentives when transfer is to a non-foreign area (part 302–14 of this chapter). 6. Househunting per diem & transportation, employee & spouse only when transfer is to a non-foreign area (part 302–5 of this chapter).

TABLE C—TRANSFER FROM OCONUS OFFICIAL STATION TO AN OFFICIAL STATION IN CONUS

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). 2. Miscellaneous expense allowance (part 302–16 of this chapter) 3. Sell & buy residence transaction expenses or lease termination expenses (part 302–11 of this chapter) ¹. 4. Transportation & temporary storage of household goods (part 302–7 of this chapter). 5. Extended storage of household goods only when assigned to a designated isolated official station in CONUS (part 302–8 of this chapter). 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Shipment of a privately owned vehicle (part 302–9 of this chapter). 2. Temporary quarters subsistence expense (TQSE) (part 302–6 of this chapter).² 3. Use of a relocation services company (part 302–12 of this chapter). 4. Home marketing incentives when transfer is from a non-foreign area (part 302–14 of this chapter).

¹ **Note to Column 1, Item 3:** Allowed when old and new official stations are located in the United States. Also allowed when instead of being returned to the former official station in the United States, an employee is transferred in the interest of the Government to a different official station in the United States than the official station from which transferred when assigned to the foreign official station.

² **Note to Column 2, Item 2:** A TQSA under the DSSR may be authorized preceding final departure subsequent to the necessary vacating of residence quarters.

TABLE D—TRANSFER BETWEEN OCONUS OFFICIAL STATIONS

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation & per diem for employee & immediate family member(s) (part 302–4 of this chapter). 2. Transportation & temporary storage of household goods (part 302–7 of this chapter). 3. Miscellaneous expense allowance (part 302–16 of this chapter) 4. Extended storage of household goods (part 302–8 of this chapter) ... 5. Sell & buy residence transaction expenses or lease termination expenses when transfer is between non-foreign areas (part 302–11 of this chapter). 6. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Shipment of a privately owned vehicle (POV) (part 302–9 of this chapter). 2. Property management services (part 302–15 of this chapter). 3. Househunting per diem & transportation for employee & spouse only when transfer is between non-foreign areas (part 302–5 of this chapter). 4. Temporary quarters subsistence expense (TQSE) when transfer is to or between non-foreign areas (part 302–6 of this chapter).¹ 5. Use of a relocation services company (part 302–12 of this chapter). 6. Home marketing incentives when transfer is between non-foreign areas (part 302–14 of this chapter).

¹ **Note to Column 2, item 4:** TQSA may be authorized under the DSSR.

* * * * *

TABLE F—RETURN FROM OCONUS OFFICIAL STATION TO PLACE OF ACTUAL RESIDENCE FOR SEPARATION

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation for employee & immediate family member(s) (part 302–4 of this chapter). 2. Per diem for employee only (part 302–4 of this chapter) 3. Transportation & temporary storage of household goods (part 302–7 of this chapter). 4. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Shipment of a privately owned vehicle (POV) (part 302–9 of this chapter). 2. Use of a relocation services company (part 302–12 of this chapter).

Note to Table F: This table also applies to an employee returning to the CONUS to transfer to a new duty station after completing a tour of duty OCONUS if relocation expenses have not been authorized to the new duty station. In that case, and unless otherwise agreed to, the employee is only eligible for return expenses from the OCONUS duty station to the employee's actual residence, payable by the losing agency.

TABLE G—LAST MOVE HOME FOR SES CAREER APPOINTEES UPON SEPARATION FROM GOVERNMENT SERVICE

Column 1—Relocation allowances that agency must pay or reimburse	Column 2—Relocation allowances that agency has discretionary authority to pay or reimburse
<ol style="list-style-type: none"> 1. Transportation for employee & immediate family member(s) (part 302–4 of this chapter). 2. Per diem for employee only (part 302–4 of this chapter) 3. Transportation & temporary storage of household goods (part 302–7 of this chapter). 4. Transportation of a mobile home or boat used as a primary residence in lieu of the transportation of household goods (part 302–10 of this chapter). 5. Relocation income tax allowance (RITA) (part 302–17 of this chapter). 	<ol style="list-style-type: none"> 1. Shipment of privately owned vehicle (POV) (part 302–9, subpart B of this chapter). 2. Use of a relocation services company (part 302–12 of this chapter).

* * * * *

TABLE I—ASSIGNMENT UNDER THE GOVERNMENT EMPLOYEES TRAINING ACT
[5 U.S.C. 4109]¹

- | |
|--|
| <ol style="list-style-type: none"> 1. Transportation of employee & immediate family member(s) (part 302–4 of this chapter). 2. Per Diem for employee (part 302–4 of this chapter). 3. Movement of household goods & temporary storage (part 302–7 of this chapter). 4. Relocation income tax allowance (RITA) (part 302–17 of this chapter). |
|--|

¹ **Note to Table I:** The allowances listed in Table I may be authorized in lieu of per diem or actual expense allowances. This is not considered a permanent change of station.

§ 302–3.300 [Amended]

■ 13. Amend § 302–3.300 by adding the words “(see Table F in § 302–3.101 for a summary of allowances)” after the word “goods”.

§ 302–3.306 [Amended]

■ 14. Amend § 302–3.306 by removing the words “item 7 of Tables A and C in § 302.3.101” and adding the words “Table G to § 302–3.101” in its place.

■ 15. Amend § 302–3.427 by:

- a. Removing the word “and” at the end of the paragraph (f);
- b. Removing the period from the end of the paragraph (g) and adding “; and” in its place; and
- c. Adding paragraph (h).

The addition reads as follows:

§ 302–3.427 What relocation allowances may my agency pay when I am permanently assigned to my temporary official station?
* * * * *

(h) Relocation income tax allowance (RITA) under part 302–17 of this chapter.

■ 16. Revise § 302–3.503 to read as follows:

§ 302–3.503 Must we require employees to sign a service agreement?

Yes, you must require employees to sign a service agreement if the employee is receiving reimbursement for relocation travel expenses, except as provided in § 302–2.17 of this chapter and §§ 302–3.300 and 302–3.410.

■ 17. Amend § 302–3.505 by revising paragraphs (a) through (d) and adding paragraph (e) to read as follows:

§ 302–3.505 How long must we require an employee to agree to the terms of a service agreement?
* * * * *

(a) Within CONUS for a period of service of not less than 12 months following the effective date of appointment or transfer;

(b) OCONUS for an agreed upon period of service of not more than 36 months or less than 12 months following the effective date of appointment or transfer;

(c) Department of Defense Overseas Dependent School System teachers for a period of not less than one school year as determined under chapter 25 of Title 20, United States Code;

(d) For renewal agreement travel, a period of not less than 12 months from the date of return to the same or different overseas official station; and

(e) For assignment under the Government Employees Training Act (GETA), not less than three times the length of the training period as prescribed by the head of the agency.

PART 302–12—USE OF A RELOCATION SERVICES COMPANY

■ 18. The authority citation for 41 CFR part 302–12 continues to read as follows:

Authority: 5 U.S.C. 5738 and 20 U.S.C. 905(c).

§ 302–12.100 [Amended]

■ 19. Amend § 302–12.100 by removing the words “a transferred employee in relocating to the new official station” from the first sentence and adding the words “an employee who relocates” in its place.

PART 302–15—ALLOWANCE FOR PROPERTY MANAGEMENT SERVICES

■ 20. The authority citation for 41 CFR part 302–15 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p. 586.

§ 302–15.13 [Amended]

■ 21. Amend § 302–15.13 by removing the word “service” in the first sentence and adding the word “services” in its place.

PART 302–17—TAXES ON RELOCATION EXPENSES

■ 22. The authority citation for 41 CFR part 302–17 continues to read as follows:

Authority: 5 U.S.C. 5724b; 5 U.S.C. 5738; E.O. 11609, as amended, 3 CFR, 1971–1975 Comp., p. 586.

■ 23. Amend § 302–17.1 by revising the definition for “Relocation income tax allowance (RITA)” to read as follows:

§ 302–17.1 What special terms apply to this part?
* * * * *

Relocation income tax allowance (RITA) means the payment to individuals to cover the difference between the withholding tax allowance (WTA), if any, and the actual income tax liability incurred by the individual, and such individual’s spouse (if filing jointly), as a result of their taxable relocation benefits authorized pursuant to this chapter. RITA is paid whenever the actual income tax liability exceeds the WTA and applies to any travel, transportation, and relocation expenses reimbursed or furnished in kind pursuant to chapter 57, subchapter II of title 5 U.S.C. and 5 U.S.C. chapter 41.
* * * * *

§ 302–17.3 [Amended]

■ 24. Amend § 302–17.3 by removing the words “transferred employees” and adding the words “employees or individuals eligible for relocation expense allowances under § 302–1.1 of this chapter” in its place.

■ 25. Amend § 302–17.5 by revising the second sentence and adding a third sentence to read as follows:

§ 302–17.5 Who is eligible for the WTA and the RITA?

* * * You are eligible for the WTA and the RITA if you are relocating in the interest of the Government, and your agency’s reimbursements to you for relocation expenses result in you being liable for additional income taxes. Eligibility for WTA and RITA includes, among others, transferred employees, appointments (new or political), assignments under the Government Employees Training Act, and those returning from an overseas assignment for the purpose of separation from Government service.
* * * * *

§ 302–17.6 [Removed]

■ 26. Remove § 302–17.6.

§§ 302–17.7 through 302–17.13 [Redesignated as §§ 302–17.6 through 302–17.12]

■ 27. Redesignate §§ 302–17.7 through 302–17.13 as §§ 302–17.6 through 302–17.12.

[FR Doc. 2021–27637 Filed 12–27–21; 8:45 am]