

GSA ORDER

SUBJECT: GSA Relocation Allowances

1. Purpose. This directive details GSA policy and procedure on relocation allowances for travel, transportation, and related moving expenses.
2. Background. This directive contains standards, instructions, and procedures governing the approval, authorization, coordination, performance, and vouchering of relocation travel in connection with GSA programs and operations. The instructions related to allowances for subsistence, transportation, and moving expense allowances conform with the provisions of 41 Code of Federal Regulation (CFR), the Federal Travel Regulation (FTR), [Chapter 302](#); Executive Orders; appropriate statutes; numerous decisions of the Comptroller General of the United States and Civilian Board of Contract Appeals; and determinations of the Administrator of General Services.
3. Scope and applicability.
 - a. This directive applies to all GSA organizations, programs, and personnel, including all Services, Staff Offices, and Regions. This Order applies to the Office of the Inspector General (OIG) to the extent that the OIG determines it is consistent with the OIG's independent authority under the Inspector General Act and does not conflict with other OIG policies or the OIG mission.
 - b. This directive supplements and is issued under the authority of FTR Chapter 302. Supervisors, approval authorities, and employees must still consult FTR Chapter 302 to ensure compliance with the regulations related to relocation allowances not specifically addressed in this supplement.
 - c. Regional offices may not change relocation travel entitlements. Any regional directives containing local instructions and procedures must be cleared in advance through the Travel Policy and Charge Card Program Division, Office of Administrative Services (OAS).
4. Cancellation. This directive cancels and reserves the following portions of [PFM P 4290.1, GSA Internal Travel Regulations and Control of Official Travel](#):

- a. All of chapter 13, Travel, Transportation, and Related Moving Expense Allowances;
 - b. Appendix F, Moving Expense Allowances; and
 - c. Appendix G, Listing of Regional Customer Service Bureaus.
5. Explanation of changes.
- a. This directive does not contain the general policies within FTR Chapter 302.
 - b. This directive supersedes information contained in PFM P 4290.1. Major changes include:
 - (1) Pars. 1.c, 3, and 5 of GSA 302-3 are added to provide new policy governing temporary change of station allowances.
 - (2) Information regarding the Service Agreement is revised to include discussion of the Duplicate Reimbursement Disclosure Statement that all relocating employees must sign as a part of their relocation service agreements.
6. Responsibilities. The Travel Policy and Charge Card Program Division, Office of Administrative Services, is responsible for GSA travel policies.
7. Signature.

/S/

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CHAPTER 1—INTRODUCTION

The Travel Policy and Charge Card Program Division, Office of Administrative Services (OAS), issues GSA relocation allowances policy. OAS is also responsible for relocation policy oversight for GSA employees and other individuals authorized to relocate at the agency's expense.

Authorizing officials, managers and supervisors, and employees must consult [FTR Chapter 302](#) to ensure compliance with that Chapter's general policies relating to relocation allowances not addressed in this directive. Due to the complex nature of the relocation process, GSA personnel are encouraged to contact the Travel Policy and Charge Card Program Division with any questions regarding relocation policy.

GSA 302-1—General Rules

1. Applicability. In addition to those referenced in FTR [§302-1.1](#), GSA employees are also eligible for relocation expense allowances if they are assignees or trainees under:

a. Intergovernmental Personnel Act. The [Intergovernmental Personnel Act \(IPA\) of 1970](#) allows GSA to pay relocation expenses of a Federal, state, or local government employee who is transferred between GSA and a state or local government, or institution of higher learning. An employee may receive either a per diem allowance or limited relocation related expenses as specified in [5 U.S.C. § 3375](#). The cost to the Government will be the primary factor used by the authorizing official to determine which allowances will be allowed. Employee travel and transportation costs for an assignment may be shared by jurisdictions, or one or the other jurisdiction may assume the full cost. An authorizing official should also consider the duration of the assignment.

b. Government Employees Training Act. A GSA employee participating in a training assignment under the [Government Employees Training Act \(GETA\)](#) may receive either a per diem allowance or limited relocation related expenses, as provided in [5 U.S.C. § 4109](#). The cost to GSA will be the major factor for the authorizing official to consider in determining which allowances will be allowed. The guidance set forth in [5 CFR Part 410](#) applies to GSA policy and practice.

Note: All training assignments must be executed in accordance with [HRM P 9410.1A, GSA Workforce Learning and Development Policy](#). See [GSA 302-3, pars. 6 - 9](#) for specific relocation allowances authorized under GETA and IPA.

2. Authorization and approval.

a. Relocation. The Administrator or his/her designees in the Office of the Administrator and Heads of Services and Staff Offices (HSSOs) may authorize and

approve relocation and relocation related allowances for employees within their organizational units (see [ADM P 5450.39D, GSA Delegations of Authority Manual](#)). Designees in the Office of the Administrator include the Deputy Administrator, and the Chief of Staff, in accordance with ADM P 5450.39D. Authorizing officials should minimize relocation costs and only authorize relocation allowances when it is determined to be necessary, cost effective, and in the Government's interests.

b. Travel vouchers and advance of funds. An employee's manager/supervisor or equivalent designee has the delegated authority to approve travel vouchers and advance of funds related to relocation after relocation allowances are authorized.

3. General process. Travel and transportation expenses and other applicable moving expense allowances are authorized on GSA Form 87, Official Travel Authorization; and GSA Form 87A, Official Change of Duty Station Authorization. Requests for advance of travel and relocation funds are processed on Standard Form (SF) 1038, Advance of Funds, Application and Account; and the reimbursement of travel expenses is approved on SF 1012, Travel Voucher. The SF 1038, SF1012, and supporting receipts must be retained for 6 years as prescribed by the National Archives and Records Administration (NARA) under its [General Records Schedule 1.1, Financial Management and Reporting Records](#). (See [Appendix B](#) for links to all relevant relocation allowance forms.) The authorization and approval of relocation is managed outside the e-Gov Travel System (ETS). The Federal Shared Service Provider (FSSP) of the Office of the Chief Financial Officer processes the obligation of funds and payment in the GSA financial system, serves as the GSA relocation coordinator, and assists with other aspects of relocations.

GSA 302-2—Employee Eligibility Requirements

1. Determination. Employees meeting one of the situations described in FTR [§302-1.1](#), are eligible for relocation expense allowances. Employees may be paid relocation expenses when they relocate from one official worksite/duty station to another if a determination has been made that relocation is in the Government's interest (see subparagraphs a. - c. below) and the employee meets the Internal Revenue Service's 50-mile distance test, which is met when the new official station is at least 50 miles further from the employee's current residence than the old station is from the same residence. The Administrator or his/her designee in the Office of the Administrator may waive the 50-mile requirement when he/she determines it is in the best interest of the Government, in accordance with FTR [§302-2.6](#). The relocation must be incident to the change of official station, and the employee must sign a service agreement to remain in the Government's service for the specified period. The determination as to whether a relocation is in the Government's interest is fact-specific, and the Civilian Board of Contract Appeals (CBCA) will generally defer to the deciding official's discretion if it is consistent with the agency's internal policies. Guidelines for making this determination are as follows:

a. Employee requested. If an employee has taken the initiative in relocating to another location, the relocation is ordinarily considered to be made for employee convenience or at the employee's request, unless a particular GSA organization has a need for the employee (see par. e below for specific personnel action requirements).

b. Management directed. Any transfer directed by GSA (e.g., promotion, transfer of function, reduction in force) is considered to be in the interest of the Government, unless there is an affirmative administrative determination in writing by the authorizing official that the relocation is primarily for an employee's convenience or benefit. When GSA determines that a position in a different geographic area is likely to be difficult to fill in the absence of an incentive, that relocation is regarded as being in the interest of the Government and GSA may offer a successful job candidate certain recruitment, relocation, and retention incentives to accept the position. GSA Order, [CPO IL-12-02 Recruitment, Relocation, and Retention Incentives](#), requires that all such requests receive the joint approval of the Chief Human Capital Officer and the Chief Financial Officer. This authority may not be re-delegated.

2. Documentation of decision. When a SF 52, Request for Personnel Action, is initiated, the authorizing official makes a determination if relocation expenses will be paid. The SF 52, Part D, (and the vacancy announcement, if applicable) must state that "relocation allowances will be paid" or "relocation allowances will not be paid." Failure to place a statement and relevant information on the SF 52 and the vacancy announcement as to whether relocation allowances will be paid will obligate the Government to pay the allowances. If relocation expenses are not paid, the SF 52, Part D, "Remarks by Requesting Office," must also state the specific conditions and factors which were considered in making the determination not to pay any relocation allowances. These factors may include, but are not limited to, labor market conditions, cost effectiveness, and a determination that relocation is in the interest of the employee only. Budget constraints alone do not justify the denial of relocation allowances.

3. Personnel action.

a. SF 52. Whenever a personnel action involves payment of relocation expenses by GSA, the following remark will be entered on the SF 52, Part F, "Remarks for SF 50," by the gaining organization:

"Employee has signed a service and reimbursement agreement required by 5 U.S.C. §§ [5723\(b\)](#) and [5724\(i\)](#), as applicable, to establish eligibility for payment of relocation expenses. The employee is subject to a 'Service Agreement and Duplicate Reimbursement Disclosure Statement – Moving Expense Allowances (Within the United States and Return From Foreign Post)' (GSA Form 2255) which does not expire until [insert date] (at least exceeds 12 months after the employee has reported to the new official worksite/duty station)."

b. SF 50. The gaining personnel division is responsible for entering the following remark on SF 50, Notification of Personnel Action, when processing actions described in the above paragraph:

"Employee is subject to service and reimbursement agreement required by 5 U.S.C. §§ 5723(b) and 5724(i), as applicable, for payment of relocation related expenses which does not expire until [insert date] (at least exceeds 12 months after the employee has reported to the new official worksite/duty station)."

4. Authorization of relocation allowances within GSA.

a. Policy. Employee relocation allowances will be paid based on the requirements prescribed in [FTR Chapter 302](#) and this policy directive. When the authorizing official in the gaining organization determines (see [GSA 302-2, par. 1](#) above for determination guidelines) it is in the interest of the Government to relocate an employee, a SF 50 will denote the change of employee duty location and a signed GSA Form 87 will authorize the relocation-related expense allowances.

b. Procedures.

(1) Authorizing officials and/or their representatives must contact FSSP to complete any applicable relocation forms for relocating an employee. This should be accomplished within 5 working days after the employee receives notice of reassignment or relocation.

(2) FSSP then sends the employee a "fact sheet" that establishes the basis for the relocation authorization. The employee completes the fact sheet and sends it to the gaining office for review. The gaining office then sends it to FSSP with budget coding. This process should be accomplished within 2 weeks after the fact sheet is sent to the employee.

(3) FSSP prepares and sends an information package to the employee. This package contains the employee's GSA Form 2255, Service Agreement and Duplicate Reimbursement Disclosure Statement – Moving Expense Allowances; travel advance form(s); Handbook for Relocating Federal Employees; exclusion clause; tax related papers; third party services paper; and questionnaires about the employee's experience with the relocation service program. The employee completes the applicable forms (i.e., service agreement, travel advance) and returns them to FSSP. FSSP obtains estimates for shipping and storing household goods (HHG) and completes the GSA Form 87 and GSA Form 87A, listing each specific allowance that an employee is authorized, and sends the package to the gaining office for review and signature. FSSP should complete this process within 1 week after receiving the applicable forms from the employee.

(4) When FSSP receives a copy of the signed relocation authorization from the gaining office, funds are obligated and an e-mail, fax, or postal mail is sent to the

employee notifying the person that the travel authorization has been signed. The employee can expect FSSP to complete this process within 1 week after receiving the signed authorization from the gaining office. The employee will not initiate any relocation actions prior to notification from FSSP that all necessary forms have been signed and received by FSSP and funds for the relocation have been obligated.

5. Allowable advance of funds. A travel advance may be given for the following allowances, if authorized by the authorizing official:

a. En route travel and subsistence expenses for the employee and their immediate family;

b. Travel expenses for househunting;

c. Subsistence while occupying temporary quarters, except when the employee selects the lump sum reimbursement method;

(1) The initial advance will not exceed 80% of the maximum amount allowable for the first 30 consecutive days of temporary quarters subsistence expense (TQSE).

(2) Subsequent 30-day increments may be authorized as the allowance is used.

d. Transportation and temporary storage of household goods if the commuted rate method is authorized (see [GSA 302-7, subpar. 7.c.2](#) for additional provisions);

e. Transportation of a mobile home in lieu of an HHG shipment; and

f. Transportation and emergency or temporary storage of an employee's POV.

Note: FSSP prepares an SF 1038 for an employee. The employee and their authorizing official then sign the form at the time the relocation authorization is prepared. [OAS 5735.1, Travel Advances](#), provides additional guidance on advances. The Government-issued travel charge card may not be used for authorized items listed in subpars. c through f. above.

6. An advance of funds is not allowed. A travel advance is not allowed for the following:

a. Overseas tour renewal agreement travel;

b. Miscellaneous expenses allowances;

c. Sale of residence at old official worksite/duty station;

d. Purchase of residence at new official worksite/duty station;

- e. Lease breaking expense at old official worksite/duty station;
- f. Any transportation or shipping services obtained with a Government Bill of Lading (GBL); or
- g. Extended storage of HHG under FTR part [302-8](#).

7. Requests for a travel advance. When approved by an employee's authorizing official in writing, FSSP prepares an SF 1038, which the employee and the authorizing official must sign. A separate SF 1038 will be prepared and submitted for each step of the relocation process (househunting, temporary quarters, etc.) for which the employee is requesting an advance. Travel advances are normally issued in the form of Electronic Funds Transfer (EFT). The employee's travel voucher must show an outstanding advance and the advance must be liquidated when the voucher is submitted.

8. Place of residence. The employee is responsible for specifying his/her place of residence in writing to FSSP. For appointing an employee to an overseas assignment, the authorizing official will use the definition of "residence" in [8 U.S.C. § 1101\(a\)\(33\)](#) (actual dwelling place in fact, without regard to intent, at the time of selection) in establishing places of residence. FSSP enters this information on GSA Form 87A and the employee's service agreement.

9. OCONUS relocation. In accordance with GSA Order, [CPO 9301.1, Overseas Employment](#), for OCONUS relocation, the employee must sign the required Overseas Employment Agreement and the Overseas Employment Transportation Agreement applicable to his/her transfer.

10. Service agreement. Employees must sign a service agreement and adhere to the terms and conditions of the agreement (FTR [§302-2.14](#)), unless they are authorized a temporary change of station (TCS) (FTR [§302-3.410](#)). The service agreement must include all information listed in FTR [§302-3.504, pars. \(a\) - \(g\)](#).

a. Required. The Overseas Employee Transportation Agreement establishes eligibility for payment of travel, transportation, and other authorized moving expenses for OCONUS relocations. GSA Form 2255, Service Agreement and Duplicate Reimbursement Disclosure Statement – Moving Expense Allowances (within the United States and Return from Foreign Post), establishes eligibility for payment of travel, transportation, and other authorized moving expenses for relocations within the United States and return from foreign posts. The employee will submit a signed duplicate reimbursement disclosure along with the Overseas Employee Transportation Agreement. The respective signed service agreement will be attached to the travel authorization and sent to the gaining organization for approval. The gaining office provides the employee with a copy of the approved forms and forwards the signed documents to the employee's appropriate servicing human resources office for filing in the employee's official personnel folder. All agreements must be maintained for the

agreed period of time of service to the Government or when superseded, obsolete, or upon separation or transfer of employee, in accordance with NARA requirements. A copy of the signed service agreement must accompany the signed GSA Forms 87 and 87A when sent to FSSP for obligation of funds.

b. Liability. The service agreement is a contractual written agreement between an employee and GSA stating that the employee will remain in the service of the Government for at least a period of 12 months following his/her reporting date at the new official worksite/duty station. The required period of service for an OCONUS relocation will not exceed 36 months. If an employee fails to adhere to the service agreement, he or she will be indebted to the Government for all relocation expenses that have been reimbursed or have been paid by the Government (see par. 9, below, for exceptions). See [Appendix B](#) for links to all service agreements.

11. Release from a service agreement. An authorizing official may release an employee from a service agreement and waive indebtedness if the reasons for not fulfilling the terms of the service agreement are beyond the employee's control and acceptable to the agency. If an authorizing official elects to release an employee from a service agreement, that authorizing official must prepare a written justification to OAS advising that they are releasing the employee from the service agreement, and stating the reason or reasons for release. Copies of the justification should also be sent to FSSP and the Office of Human Resources Management for placement in the employee's official personnel folder. Acceptable reasons for release from an agreement include the following:

- a. Illness not incurred by misconduct;
- b. Enlistment or call to active duty in the Armed Forces;
- c. Exercise of statutory re-employment rights within a time limitation which precludes completion of the required service; or
- d. Separations for the convenience of the Government because of the following conditions (excluding separations because of the employee's misconduct):
 - (1) Physically unqualified;
 - (2) Mentally incapacitated;
 - (3) Disqualified by lack of skill to perform duties for which recruited or any other duties which might be assigned; or
 - (4) Reduction-in-force.

Note: If an employee retires before the end of the agreement, the authorizing official may waive indebtedness if the retirement meets any of the acceptable conditions for release provided in the paragraph above..

12. Waiver of the 50-mile distance threshold. The HSSO or Regional Administrator (RA) should submit the request in writing to the Administrator for a decision. The Administrator or his/her designees in the Office of the Administrator may authorize the reimbursement of relocation expenses for transfers that do not satisfy the 50-mile distance threshold on a case-by-case basis, if the relocation is determined to be in the best interest of the Government and meets other criteria set forth in FTR §[302-2.6](#). The signed authorization of exception must be attached to the GSA Form 87. Note: All reimbursed relocation expenses under this waiver will become taxable income to the employee and are non-deductible as moving expenses under the IRS distance guidelines. GSA is required to reimburse the employee for substantially all of the additional Federal, state, and local income taxes he or she incurs as a result of the relocation, per [5 U.S.C. § 5724b](#) and FTR part [302-17](#). See [GSA 302-17](#).

13. Reasonable advance notice of a reassignment or relocation. An employee's reassignment or relocation from the old official worksite/duty station to a new official worksite/duty station will take place after the employee has been given reasonable advance notice. The authorizing official shall give as much advance notice as possible to enable the employee to begin the necessary arrangements for relocating their family and residence. A reasonable period of advance notice is generally 30 days. If an employee needs to sell a residence, they should be given a minimum of 60 days to report. Advance notice of less than 30 days may occur when:

a. The authorizing official from the losing and gaining offices, and the employee agree to a shorter period of time;

b. Statutory authority and implementing regulations stipulate a shorter period of time; or

c. Emergency circumstances exist that would require a shorter period of time.

14. Waiver for employees relocating to/from remote or isolated locations. The Administrator or his/her designee in the Office of the Administrator may waive any statutory or regulatory limitations for employees relocating to or from a remote or isolated location on an individual case-by-case basis if it is determined that failure to waive the limitation would cause an undue hardship on the employee. The HSSO or RA must submit a waiver request in writing to the Administrator for a decision. The approved waiver must be attached to the GSA Form 87.

15. Transfer or reassignment limitations. An employee may begin his/her relocation or reassignment only after GSA approves the employee's relocation travel (signed GSA Form 87 and 87A) and the employee signs a service agreement. An employee must not relocate to the new official worksite/duty station before their relocation has been

approved. GSA will not reimburse an employee for any relocation related expenses that are incurred prior to the approved relocation travel authorization.

16. Extension of regulatory timeframe. Normally, an employee must complete all aspects of relocation within one year of his/her effective transfer date. A written request (e-mail, memo, or letter) to extend this one year limit by up to an additional year must be submitted to an employee's authorizing official as soon as an employee becomes aware of the need for a time extension to complete all aspects of the relocation. This request must be submitted no later than 30 calendar days after the expiration of the initial one-year period. The authorizing official must provide the employee with a written approval of their request for extension. Approval will be based on the criteria outlined in FTR [§302-2.110](#). A copy of the approved extension request must be sent to FSSP. No further extensions are permitted.

17. Receipts. The required receipts to support claims of reimbursement are as follows.

a. En route travel and househunting trips.

(1) Airline ticket, car rental, and lodging expense regardless of amount.

(2) Taxi fares (limited to transportation between common carrier terminals and between terminals and the employee's place of lodging or residence) or tolls over \$25.

b. Temporary quarters. All laundry/dry cleaning, groceries, and any meal cost over \$75 (regardless of the number of people).

Note: No local transportation expenses or parking fees are reimbursable while occupying temporary quarters.

18. Transfers between GSA and other Federal agencies. See FTR [§302-2.105](#) for GSA's responsibilities regarding reimbursement of relocation expenses when transferring to or from another Federal agency.

CHAPTER 2—RELOCATION ALLOWANCES

GSA 302-3—Relocation Allowances by Specific Type

1. Paying a relocation allowance. In addition to provisions in FTR parts [302-2](#) and [302-3](#), the authorizing official shall make a determination as to whether certain relocation expenses will be paid.

a. Transfer of two or more members of same family. When immediate family member(s) are transferring to the same official worksite/duty station in the interest of the Government, each employee must make an election on GSA Form 87A for one of the following options:

(1) Each employee receives separate relocation allowances; or

(2) One employee is considered head of household and the other(s) are eligible as an immediate family member on the head of household's travel authorization.

b. Limitation. GSA will not allow an employee to arrange their own relocation upon separation from Government service.

c. Permanent assignment to temporary official station. GSA will stop payment of temporary change of station (TCS) allowances when an employee is permanently assigned to a temporary official worksite/duty station (FTR [§302-3.426](#)). FTR [§302-3.427](#) lists allowances the authorizing official may approve when an employee is permanently assigned to a temporary duty station.

d. Allowable allowances. The authorizing official must indicate the relocation allowances that will be authorized on the GSA Form 87A.

2. Extension of time to begin a relocation for separation from Government service. Extensions will only be granted when necessary for reasons beyond the control of the employee. An employee must submit an extension request with a written justification to their authorizing official prior to their effective date of separation. In case of an employee death, the authorizing official may grant family members an extension to begin their "last move home" separation travel. The extension shall be for a reasonable period of time. However, it cannot exceed 2 years from the effective date of separation or death, if death occurs before separation. A copy of the approved justification for the extension must be attached to a signed GSA Form 87A and sent to FSSP.

3. TCS assignment. A TCS assignment to a new official station that meets the 50-mile distance threshold may be authorized under the following conditions:

a. Assignments of one year or more. An employee may be authorized a TCS when directed to perform a long term assignment of not more than 30 months. The

authorization of any temporary duty (TDY) assignment lasting one year or more in a single location is prohibited. Before one year is reached, the travel must be terminated or the employee relocated (see [PFM P 4290.1](#), Chapter 2, paragraph 4.c).

b. Assignments of six months or more, but less than one year. The authorizing official shall obtain a cost comparison from FSSP to determine whether it would be more advantageous to the Government to authorize a TCS or an extended TDY travel assignment. In addition, the authorizing official should consider employee concerns and tax consequences as outlined in FTR §[302-3.502](#). A TCS may not be authorized when the assignment is less than 1 year unless it is justified (e.g., a 6-month TCS is less expensive than a 6-month long term TDY assignment).

c. Assignments of less than six months. TCS is not authorized for assignments of less than six months. TDY should be authorized instead.

4. Procedures for paying relocation allowance to new appointees.

a. Eligibility criteria. New appointees, as defined in FTR §[302-3.1](#), must execute a service agreement to remain in Government service for 12 months after appointment or assignment ([5 U.S.C. § 5723](#)).

b. Procedures.

(1) In accordance with GSA Order, [CPO P 9550.1, Pay Administration and Position Classification Handbook](#), authorizing officials must state on the vacancy announcement that “relocation allowances will be paid” for a defined area or “relocation allowances will not be paid” for a defined area. When an authorizing official wishes to limit relocation expenses to employees only, this information shall be included on the SF 52 and the relevant information will be reflected on the vacancy announcement. Failure to place either statement on the SF 52 will obligate the Government to pay allowances if the employee is eligible for them.

(2) When it is in the best interest of the Government, payment of relocation allowances for any new appointee may be authorized by the authorizing official on a case-by-case basis for a position. The authorizing official should consider such factors as grade level, applicant availability, cost, and availability of funds, as well as the desirability of conducting interviews for a particular job or offering a recruiting incentive to a particular candidate. Employees will not be reimbursed for relocation expenses incurred before being appointed to a Federal position and signing a service agreement, with the exception of appointees who have performed Presidential transition activities in accordance with FTR §[302-3.5](#).

(3) Once relocation allowances are authorized, GSA must pay all of the mandatory expenses listed in FTR §[302-3.2](#). The authorizing official may authorize payment of the discretionary relocation expenses to new appointees that are listed in FTR §[302-3.2](#) on a case-by-case basis. The authorizing official may not pay a new

appointee for expenses that are not listed in FTR §302-3.2 (e.g., per diem for family, cost of househunting trip, miscellaneous expense allowance, etc.).

(4) The HSSO is responsible for delegating personnel in their organization to provide assistance to the new appointee on relocation benefits and should consult with FSSP throughout the relocation process as necessary.

(5) The servicing human resources office will be responsible for maintaining documentation related to the GSA vacancy announcement for a minimum of 2 years ([CPO P 9550.1](#), Chapter 7, par. 14). FSSP maintains records of payments made on travel and transportation of new appointees to their first duty worksite/duty station and makes those records available to Office of Personnel Management (OPM) or other oversight agency on request (CPO P 9550.1, Chapter 5, par. 9).

5. Payment of property management services for authorized TCS. See [GSA 302-15](#).

6. Payment of relocation allowances for performing a training assignment under IPA. Payment of relocation allowances for an IPA assignment is allowed only when the authorizing official has determined that it is in the interest of the Government to pay employee relocation allowances based on a cost comparison conducted by FSSP.

a. Relocation allowances for performing an assignment under IPA. When an employee performs a training assignment under IPA, the authorizing official has the discretionary authority to pay or reimburse all or part of the following limited relocation expenses:

- (1) An allowance for en route travel for the employee and their immediate family;
- (2) Transportation of household goods;
- (3) Temporary storage of household goods;
- (4) Transportation of a mobile home;
- (5) An allowance for miscellaneous expenses;
- (6) An allowance for temporary quarters subsistence expenses (TQSE); and/or
- (7) An allowance for extended storage of household goods.

b. Eligibility for relocation allowances under IPA assignment. Employees must sign a service agreement. As specified in [5 U.S.C. § 3375\(b\)](#) and 5 C.F.R. §§ [334.105](#) - [334.106](#), the period of service will equal the length of the assignment or one year, whichever is shorter.

7. Payment of relocation allowances for performing a training assignment under GETA. Payment of relocation allowances for a GETA assignment is allowed only when it is

necessary and in connection with the performance of functions that meet the organization goals, objectives, and employee development needs; funds are available; and an employee requested and received approval in advance.

a. Relocation allowances for performing an assignment under GETA. When an employee performs a training assignment under GETA, the authorizing official has the discretionary authority to pay or reimburse all or part of the following limited relocation expenses (see [5 U.S.C. § 4109](#)):

- (1) En route travel subsistence and transportation for the employee;
- (2) En route travel transportation for the employee's immediate family;
- (3) Transportation of household goods;
- (4) Temporarily storing, packing, crating, draying, and unpacking personal effects, not in excess of 18,000 pounds net weight; and/or
- (5) Instead of (3) & (4) above, transportation of a mobile home for use as a residence inside the continuous United States (CONUS), inside Alaska, or between the CONUS and Alaska ([5 U.S.C. § 5724\(b\)](#)) when it is in the interest of the Government.

b. Eligibility for relocation allowances under GETA assignment. An employee must sign a service agreement with the period of service equal to at least three times the length of the training ([5 U.S.C. § 4108](#)).

8. Violation of a service agreement under GETA or IPA. If an employee fails to adhere to the terms of the service agreement, the employee must reimburse GSA for the costs of the assignment including relocation allowances (exclusive of salary and benefits), unless the failure to adhere to the agreement's terms occurred for reasons beyond the employee's control and that are acceptable to the employee's authorizing official (FTR [§302-3.506](#) and [5 C.F.R. § 334.105\(b\)](#)).

9. Relocation distance threshold under GETA or IPA. The 50-mile distance test must be met for the employee to be eligible for relocation allowances under GETA or IPA (see FTR [§302-2.6](#)). GSA will not pay for an employee's move under IPA or GETA if the 50-mile distance test is not met.

10. Additional relocation expenses for overseas assignment and return. An employee may be eligible for additional overseas allowances in accordance with the [Department of State Standardized Regulations](#) (DSSR), when assigned to OCONUS duty areas. The types of allowances authorized are at the discretion of the authorizing official. Additionally, once a GSA employee has completed the terms of his/her service agreement at an OCONUS duty station, GSA must pay relocation allowances for the return to the residence at the time of assignment to the OCONUS station (see FTR [§302-3.300](#)).

11. Return travel transportation expenses for immediate family members of employees on overseas assignments. GSA must pay for return travel and transportation of an employee only once at the end of each agreed period of service. GSA also must pay transportation expenses for one-way return travel of immediate family members when an employee has successfully completed the service agreement upon transfer to the OCONUS official station. Immediate family members may return prior to the employee's completion of the service agreement under the following circumstances:

a. The employee and his/her spouse are divorced, or the employee and his/her domestic partner terminate their committed relationship. The employee will receive reimbursement to return his/her former spouse or domestic partner and immediate family members to their place of actual residence within or outside CONUS.

b. An immediate family member who turned 21 while overseas is entitled to return travel to the employee's place of actual residence at the expense of the Government only if the immediate family member traveled overseas as a immediate family member under the employee's travel authorization, but not beyond the end of your current agreed tour of duty

c. The authorizing official determines compelling personal reasons of a humanitarian or compassionate nature exist (e.g., death of a member of the immediate family, conditions of physical or mental health, or circumstances over which the employee has no control).

12. Special rules for overseas tour renewal travel. Tour renewal travel should be taken on or about the time that the new service agreement is signed. With an authorizing official's approval, it is permissible to take tour renewal travel up to 6 months before or 6 months after completing a tour of duty (see [GSBCA 15178-TRAV](#)). GSA will pay tour renewal agreement travel when an employee meets conditions specified in FTR §[302-3.514](#). FTR §[302-3.515](#) provides rules for employees stationed, assigned, to transferred to Alaska or Hawaii. If an employee has a Government-issued travel charge card, it must be used to pay for authorized tour renewal travel expenses. Travel advances are not authorized for tour renewal agreement travel.

13. Advance request for SES retirement relocation travel expenses. SES employees who are entitled to "last move home" entitlements in accordance with FTR §[302-3.304](#) must submit written request for authorization and approval of relocation expenses within 90 days of their retirement date to their authorizing official. The request must state tentative moving dates and origin and destination locations. Requests submitted after 90 days must contain a satisfactory explanation as to the unusual circumstances causing the delay. The authorizing official approves relocation expenses on GSA Form 87 and 87A. Travel advances are not authorized for separation relocation.

CHAPTER 3—PERMANENT CHANGE OF STATION (PCS) ALLOWANCES FOR SUBSISTENCE AND TRANSPORTATION EXPENSES

GSA 302-4—Allowances for Subsistence and Transportation Expenses

1. En route travel duty status. An employee is considered to be in duty status when performing en route travel.

2. Per diem for en route travel.

a. General rules. En route travel per diem is authorized at the standard CONUS rate. No per diem is allowed if an employee's en route travel is 12 hours or less.

b. Limitations. When staying with friends or relatives, an employee may be reimbursed for additional costs their host incurs in accommodating them, (e.g., extra utilities, laundering of bed linen, etc.), only if they are able to substantiate the costs and the approving official determines them to be reasonable. Employees will not be reimbursed the cost of comparable conventional lodging in the area or a flat "token" amount. For payment of these expenses, the employee will need to obtain a receipt from the host.

3. Reimbursement for en route travel expenses.

a. Reimbursement. GSA will pay PCS travel expenses for employees and immediate family members as outlined in FTR §[302-4.701](#). An employee may receive reimbursement for en route travel expenses by submitting an SF 1012 to FSSP through their authorizing official. The date and time of departure from the old official worksite/duty station, as well as the date and time of arrival at the new official worksite/duty station, must be recorded on the SF 1012.

b. Receipts. See [GSA 302-2, par. 17](#) for required receipts and provisions.

c. Travel advances. The voucher amount will be offset by any outstanding balance of all travel advances received until the advances are liquidated.

d. Travel vouchers. Travel vouchers must be submitted within 5 working days after arrival at the new official worksite/duty station, but not more than 30 days after the expense is incurred.

4. Use of a POV for en route travel. If the use of a POV for en route travel is less expensive than other modes of travel, that use is deemed to be advantageous to the Government (except for overseas tour renewal agreement travel and OCONUS relocations where a POV cannot be driven). Other expenses such as fees for toll roads/bridges, etc., are reimbursable, in addition to the mileage allowance. If authorized to travel to the new official worksite/duty station by common carrier, rather than POV, an employee must obtain the tickets through the Travel Management Center.

These tickets will be charged to GSA's centrally billed account. If an employee elects to travel via a mode not authorized, reimbursement will be limited to the constructive cost of the authorized mode of transportation.

5. Daily minimum driving distance. The GSA daily minimum driving distance is 300 miles. Per diem for the minimum driving distance is computed based on the lodging-plus per diem system. The authorizing official specified in [Appendix A](#) may authorize an exception to the daily minimum driving, in accordance with the provisions provided in FTR §§[302-4.201](#), [302-4.400 - 403](#), and [302-4.704](#).

6. Circumstances for authorizing more than one POV for en route travel. Use of one POV is considered to be advantageous to GSA in connection with PCS travel. The employee may be authorized to transport only the number of POVs equal to the number of people on the relocation travel orders, who are licensed drivers, not to exceed two, for CONUS relocations (see FTR §[302-9.302](#)). If the employee uses more POVs than authorized, reimbursement will be made as if all persons traveled in the number of POVs authorized. The authorizing official may authorize more than one POV after consideration of circumstances such as:

a. Size of immediate family. There are more members of the immediate family than reasonably can be transported in one vehicle with luggage;

b. Special needs. Because of age or physical condition, special accommodations are necessary in transporting a member of the immediate family in one vehicle, and a second automobile is required for other members of the immediate family;

c. Delayed arrival of immediate family. Members of the immediate family delay their arrival until after the employee's reporting date for reasons acceptable to the authorizing official. Acceptable reasons for immediate family to delay travel may include: completion of school term, sale of property, settlement of personal business affairs, disposal or shipment of HHG, and temporary unavailability of adequate housing at the new official worksite/duty station;

d. Family member performs unaccompanied travel. A member of an employee's immediate family performs unaccompanied travel between authorized points other than those for the employee's travel; or

e. Travel in advance of reporting date. An employee's immediate family members may travel to the new official worksite/duty in advance of the employee's reporting date. Acceptable reasons may include enrolling children in school at the beginning of the term.

7. Shipment of a POV within CONUS. Shipment of a POV during relocation within CONUS will be reimbursed by GSA only when it is determined by the authorizing official to be cost effective and advantageous to the Government. The authorizing official can authorize an employee driving a POV to ship a second POV only if it is determined to be more advantageous and cost effective to the Government to transport the second POV

to the new official station and to pay for commercial transportation of the additional authorized immediate family member than to have the immediate family member drive the POV to the new official station. Rental cars will not be authorized if an employee arrives at their new official worksite/duty station prior to the arrival of their POV or if they were authorized to drive another POV.

GSA 302-5—Allowances for Househunting Trip Expenses

1. Payment of a househunting trip expenses allowance. The authorizing official at the gaining organization may authorize the allowance when the trip is in the best interest of the Government and meets the circumstances listed in FTR §[302-5.102](#). An employee must submit a written request to their authorizing official, outlining their specific circumstances. The authorizing official will provide a decision in writing to the employee. A copy of the approved request and signed GSA Form 87, authorizing a househunting trip, duration, and the specific expenses allowed, must be sent to FSSP for obligation of funds.
2. Use of relocation service company home finding assistance services. To ensure the househunting trip is productive, an employee may use pre-househunting home finding assistance offered by a relocation services company under GSA contract. This assistance is available to help an employee rent or purchase a home at their new duty station. This service is available as an optional resource if an employee is not in the Home Sale Service program.
3. Time limit on the duration of a househunting trip. The authorizing official should establish the actual number of days required in advance of travel when the employee will be reimbursed on a per diem basis, not to exceed 10 calendar days. The authorizing official should only authorize the number of days necessary when the employee has accepted the transfer and his/her circumstances indicate the trip is actually needed. The househunting trip is intended to reduce overall relocation costs by reducing the time the employee occupies temporary quarters.
4. Mode of transportation to use for a househunting trip. The authorizing official at the gaining organization determines the most advantageous mode of transportation for a househunting trip. GSA will pay for those transportation expenses by the authorized modes. If an employee travels by air to his/her destination, he or she may rent a car for local transportation. However, GSA will limit expenses for the use of taxis for transportation between depots, airports, other carrier terminals, and places of lodging. A Government-furnished vehicle may not be used for local transportation. FTR §[302.5.103](#) provides authorizing officials additional guidance regarding modes of transportation that can be authorized for a househunting trip.
5. Lump sum reimbursement option for a househunting trip. The authorizing official at the gaining GSA organization determines whether it is in the interest of the Government to offer the lump sum option. The authorizing official should consider such factors as

cost of each reimbursement method, ease of administration, employee productivity, and morale (FTR §[302-5.104](#)). The lump sum will be calculated using the per diem rate applicable to their new duty station. Once offered, an employee has the option of selecting either the lump sum method or the actual expense method of reimbursement for the househunting trip.

6. Reimbursement for a househunting trip. For an authorized househunting trip, the duration and authorized expenses are noted on GSA Form 87A. Reimbursements for the househunting trip are made by completing SF 1012. The SF 1012 is submitted to the authorizing official for signature and forwarded to FSSP for processing. The SF 1012 must be accompanied by all required receipts (see [GSA 302-2, par. 17](#) for receipt requirements). The SF 1012 amount will be offset by the outstanding balance of all travel advances received. The remaining balance due will be paid when travel advances have been liquidated. All SF 1012s should be submitted within 5 working days, but not more than 30 days after completion of the travel. In the case of lump sum reimbursement, an employee is not required to submit receipts or keep track of any per diem or lodging costs actually incurred.

GSA 302-6—Allowance for Temporary Quarters Subsistence Expense (TQSE)

1. Authorizing a TQSE allowance. When an employee is relocating to a new official worksite/duty station, the authorizing official can approve temporary quarters allowance and the period of time for which TQSE will be authorized. This is done on a case-by-case basis after determining it is in the best interest of the Government and to minimize or avoid other relocation expenses. A TQSE allowance will not be authorized for vacation purposes or other reasons unrelated to the transfer. See FTR §[302-6.303](#) for factors to consider when determining the necessity of the TQSE allowance.

2. Reimbursement for TQSE allowance. The following guidelines apply for temporary quarters lodging from non-commercial sources:

a. Obtaining lodging from friends or relatives. If an employee or their immediate family member(s) obtain lodging from friends or relatives, the lodging cost is assumed to be zero. However, a receipt detailing the additional expenses incurred by the host in operating the residence due to the presence of the employee and their family (e.g., extra utilities, laundering of bed linen, etc.) can be reported for payment to the host.

b. Shared apartment arrangement. If an employee or their immediate family member(s) obtain lodging with an individual(s) in a shared apartment arrangement, the lodging cost, not to exceed the authorized maximum rates, will be allowed. A shared apartment arrangement assumes that the expenses will be shared on a pro rata basis. Expenses are usually in the form of monthly rent evidenced by a rental or lease agreement payable to a third party in a lump sum. Documented proof of payment must be provided. Proof can be a canceled check or a signed statement from the other party that the shared occupancy occurred with the stated contribution amount.

3. Authorizing the lump sum method of reimbursement for TQSE. The authorizing official will determine whether to offer TQSE under the lump sum method of reimbursement and should consider factors stated in FTR [§302-6.304](#), and whether a lump sum method is effective and appropriate.
4. Commencement of the TQSE period. The period for which the employee is entitled to TQSE begins when either the employee or immediate family begins to use temporary quarters for which a claim for reimbursement is made. The period of time allowed for temporary quarters terminates when the employee or immediate family occupies permanent quarters or when the authorized time limit expires, whichever occurs first. The authorizing official will make the determination if quarters are in fact “temporary”, if there is any doubt. FTR [§302-6.307](#) provides factors to consider in determining whether quarters are temporary.
5. Payment of TQSE under the lump sum method. An employee will generally receive a lump sum TQSE payment within 5 working days prior to occupying the temporary quarters.
6. Claiming actual TQSE reimbursement. Authorizing officials may authorize an employee to claim actual TQSE in increments of 30 days or less, not to exceed 60 consecutive days, in accordance with FTR [§302-6.104](#). Authorizing officials may authorize an extension of up to 60 additional consecutive days, for a maximum reimbursement for actual TQSE not to exceed 120 consecutive days.
7. Allowable TQSE reimbursement.
 - a. Actual expense method. Under the actual expense method of reimbursement, an employee must itemize daily expenses on GSA Form 2511, Temporary Quarters Expense Report. GSA Form 2511 must be accompanied by a SF 1012, and must be submitted to the authorizing official after the end of each 30 day period, or portion thereof, in temporary quarters. All applicable receipts must be attached to the SF 1012 (see [GSA 302-2, par. 17](#) for receipt requirements). Allowable expenses are inclusive of temporary lodging, including taxes; meals and/or groceries; fees and tips incident to meals and lodging; laundry; dry cleaning; and pressing of clothes. These expenses are not separately reimbursable. Expenses claimed must be reasonable and actually incurred. The SF 1012 amount will be offset by any outstanding balance of all travel advances received. Once all travel advances have been liquidated, the employee will be paid any remaining balance due.
 - b. Lump sum method. Under the lump sum method of reimbursement, an employee is required to submit an SF 1012 claiming the full amount authorized prior to occupying temporary quarters. An employee is required to certify that they will occupy temporary quarters and provide a copy of the signed lease or occupancy agreement under the lump sum method. If no TQSE is incurred, the employee must return all monies advanced for the lump sum TQSE payment to GSA.

8. Interruptions of temporary quarters occupancy. Because it is within the employee's control to decide when annual leave is taken (see [GSBCA 15592-RELO](#)), annual leave is not a legitimate reason for interrupting authorized TQ occupancy period for claiming actual TQSE reimbursement (see FTR §[302-6.106](#)). The authorizing official has the discretion in determining if annual leave is justified as a "non-official necessary interruption" under FTR §302-6.106c. If not justified, TQSE expenses incurred during periods of annual leave cannot be reimbursed.

CHAPTER 4—TRANSPORTATION AND STORAGE OF PROPERTY

GSA 302-7—Transportation and Temporary Storage of Household Goods (HHG), Professional Books, Papers, and Equipment (PBP&E), and Baggage Allowance

1. Authority to approve transportation and temporary storage of HHG and PBP&E.

When the relocation is between two GSA organizations or when GSA is the gaining agency, the authorizing official at the gaining organization approves these expenses ([GSA 302-1, par. 2](#)). The authorizing official may allow the employee to use the HHG storage preferences listed in FTR [§302-8.402](#).

2. Maximum net weight allowance for shipment and storage of HHG.

a. Weight limitation. Employees are limited to 18,000 pounds net weight of HHG. For uncrated or van line shipments, a 2,000 pound allowance for packing materials is added, for a total of 20,000 pounds gross weight. Employees are responsible for reimbursing GSA for costs associated with shipment over the weight allowance. If the carrier charges a weight additive, the employee is responsible for reimbursing GSA for the additional shipping costs prior to the addition of the weight additive (see FTR [§302-7.21](#)).

b. Excess costs. FSSP bills the employee for any excess costs or charges connected with HHG storage and transportation.

3. Guidelines for authorizing transportation for shipping PBP&E and unaccompanied air baggage (UAB). The authorizing official may authorize transportation of PBP&E and UAB in accordance with FTR [§§302-7.402](#) through [302-7.405](#). UAB for CONUS to CONUS shipments is not allowed. PBP&E may be transported as an administrative expense in lieu of shipment as HHG ([Comp. Gen. Decision B-171677, May 13, 1971](#)) and shall be subject to the following guidelines:

a. Cost comparison. FSSP conducts a cost comparison between the actual cost and commuted rate to determine the most economical method. FSSP also conducts pre-payment audits in accordance with FTR [§302-7.400](#).

b. Itemization. The employee must furnish an itemized inventory of PBP&E for review by their authorizing official. In addition, the employee must furnish appropriate evidence that transportation of the itemized materials as part of the HHG would result in an excess of the maximum weight allowance. The authorizing official will authorize the actual expense method for transporting PBP&E only when the weight of the PBP&E causes the shipment to exceed the maximum 18,000 pound net weight allowance.

c. Certification. The authorizing official will review and certify that the PBP&E as itemized are necessary for performance of the employee's duties at their new official worksite/duty station and, if these items were not transported, the same or similar items

would have to be obtained at Government expense for use at the new official worksite/duty station.

d. Shipment. When PBP&E are certified in accordance with b and c above, and shipped as an administrative expense, shipment must be by the actual expense method. PBP&E and UAB should be weighed prior to shipment, when necessary, so the weight can easily be deducted from the 18,000 pound net weight allowance. When shipped in the same lot with the HHG and other personal effects under the actual expense method, the PBP&E will be packed and weighed separately; the weight thereof and the administrative appropriation chargeable will be stated as separate items on the GBL. In unusual circumstances where it is impractical or impossible to obtain separate weight, a constructive weight of 7 pounds per cubic foot may be used (FTR §[302-7.13\(d\)](#)).

4. Extension of temporary storage time limitation. The authorizing official in the gaining organization has the authority to authorize temporary storage of HHG shipments beyond the time limits prescribed in FTR §[302-7.9](#). FTR §[302-7.10](#) provides a list of justifiable reasons for extending temporary storage.

5. Loss or damage to HHG incident to an authorized relocation. When transporting HHG under the commuted rate or actual expense method and a commercial HHG carrier is used, the carrier accepts limited liability for any loss or damage in accordance with HHG carrier tariffs (see FTR §[302-7.19](#)). Claims for any loss or damage for do-it-yourself moves must be filed under the Military Personnel and Civilian Employees' Claims Act ([31 U.S.C. § 3721 et seq.](#)).

6. Purchasing additional insurance for loss or damage when shipping via a GBL.

a. Insurance. An employee may purchase insurance coverage in addition to the release valuation at their own expense through an insurance company. Employees should also check their homeowner's or renter's insurance policy for applicable coverage.

b. Liability. Selection of an appropriate release valuation is one of the least understood but most important parts of a HHG shipment. The release valuation establishes the carrier's maximum liability should a loss and/or damage occur in the shipment of the employee's HHG.

c. Release valuation. Release valuation is similar in concept to insurance; both provide financial protection should a loss or damage occur. The release valuation is a condition of the contract until all the terms of the GBL are performed by the carrier.

d. Coverage. The insurance provided at release valuation is based on a full value protection. An employee should base their coverage on an evaluation of their HHG. If an employee elects to purchase additional insurance coverage, for every \$100 of additional coverage the extra service charges are priced at a set dollar amount times the net weight of the shipment.

7. Methods of transportation of HHG, PBP&E, and UAB.

a. The most economical method. GSA authorizes shipment via the most economical method. If a common carrier is used, a virtual GBL will be issued. The virtual GBL is like a purchase order that authorizes a mover to bill the charges directly to GSA.

b. Cost comparison. In order to determine the most economical method, FSSP will compute the estimated costs of transporting the HHG plus the UAB, as described in FTR §[302-7.405](#) and determine if the commuted rate or actual expense method is more economical. The request for obtaining a cost comparison should be made as far in advance of the move date as possible but no later than 30 calendar days before. Requests to FSSP are made via e-mail to help desk KC-Accts-Payable.Finance@GSA.gov. The request must include the following information:

- (1) Name of employee to be moved;
- (2) Origin city, county, and state;
- (3) Destination city, county, and state;
- (4) Anticipated or actual date household goods are to be picked up;
- (5) Estimated weight of shipment;
- (6) Numbers of days storage-in-transit is required (if applicable); and
- (7) Other pertinent data.

c. Reimbursement method. The most economical reimbursement method will be authorized by the authorizing official based on the results of the cost comparison furnished by FSSP. The employee does not have to use the authorized method, but his/her reimbursement is limited to the actual cost incurred, not to exceed what the Government would have incurred under the method selected by the authorizing official (FTR §[302-7.16](#)).

(1) Actual expense method. Under the actual expense method, GSA assumes the responsibility for arranging and paying for the actual expenses of all aspects of shipping the employee's HHG, including PBP&E, if any. If the actual expense method is authorized, and an employee elects to move himself/herself, the employee will be authorized reimbursement for their actual expenses (truck rental, packaging materials, gasoline, etc.) not to exceed the amount it would have cost to transport their HHG via the lowest priced carrier available. The employee must supply weight certificates to verify the weight of the HHG shipped. For moves on a virtual GBL, the mover will bill all charges to FSSP. If an employee moves himself/herself via the actual expense

method, he/she must submit a completed SF 1012 to their authorizing official within 5 working days of the delivery of their HHG. The employee must itemize their expenses and submit receipts (along with certified weight certificates) showing the weight of their shipped HHG. The actual expense method should be used for UAB shipments.

(2) Commuted rate method. Under the commuted rate method, the employee assumes total responsibility for the expenses of shipping the employee's HHG, including PBP&E, if any. When the commuted rate method is authorized, the employee will be reimbursed a calculated amount based on HHG tariffs published at <http://www.gsa.gov/relocationpolicy> and the weight of the employee's shipment, regardless of the actual cost of the move. When a move uses the commuted rate method, the employee must submit an SF 1012 to their authorizing official within 5 working days of delivery of their HHG. The employee must provide certified weight certificates and specify the origin and destination of the move. The employee must also provide a copy of the commercial bill of lading to support any extra charges, such as origin and destination charges and stair carry (a moving industry term for extra charges when movers have to bring belongings up or down at least one flight of stairs). FTR §[302-7.401](#) provides additional guidance regarding both methods of transportation and payment of HHG. Questions concerning reimbursement limits should be directed to FSSP.

8. Point of contact for weight and mileage guide. An employee should e-mail KC-Accts-Payable.Finance@GSA.gov.

9. Travel advance for transporting HHG and temporary storage. The authorizing official may authorize a travel advance for the cost established for shipping and storing an employee's HHG only if they are moving via the commuted rate method (see [GSA 302-2, par. 5](#) regarding advance of funds). When moving HHG via the actual expense method, GSA will issue a virtual GBL that authorizes the carrier to bill the charges directly to GSA, eliminating the need for a travel advance.

10. Shipping international HHG. The employee must transport their international HHG on ships and trains registered under the laws of the United States as required under the [Fly America Act](#), the [Cargo Preference Act of 1904](#) (10 U.S.C. § 2631) and the [Cargo Preference Act of 1954](#) (46 U.S.C. § 55302) except as otherwise expressly provided (see FTR §§[301-10.180](#) and [302-7.400\(h\)](#)). The employee may contact FSSP for shipping assistance.

GSA 302-8—Allowances for Extended Storage of Household Goods

1. Policy for extended storage of HHG.

a. Eligibility. Extended storage of HHG and personal effects in lieu of transportation will be paid for new appointees, employees executing a TCS, and employees relocating to isolated or remote locations within CONUS, when it is:

(1) Justified in accordance with FTR §[302-8](#),

(2) Not primarily for the convenience of or at the request of the relocating employee, and

(3) Authorized by the appropriate authorizing official specified in [Appendix A](#).

b. Designation of the isolated official worksite/duty stations. The Administrator or designee in the Office of the Administrator will designate the isolated official worksite/duty stations at which conditions exist for extended storage of HHG and personal effects at Government expense based on the criteria in FTR §[302-8.101](#).

c. Written justification. Written justification for authorizing extended storage of HHG and personal effects, including designation by the Administrator of the isolated official worksite/duty station, must be attached to GSA Form 87A.

d. Authorization and payment. Authorizing officials must limit payment of extended storage to only those expenses that are necessary and in the interest of the Government. The authorizing official will request the assistance of FSSP in determining whether the property should be stored in Government-owned or commercial space. An employee cannot assume that extended storage of HHG during assignment to an isolated location in CONUS will be paid until their authorizing official approves the allowances in writing on a GSA Form 87A. When approved, FSSP arranges the extended storage and have it billed directly to GSA.

2. Policy for extended storage of HHG during OCONUS assignments. An employee is eligible for extended storage during assignment OCONUS only when their authorizing official determines it is cost effective and justified in accordance with FTR §[302-8.200](#). If authorized, the procedures under [GSA 302-8.1, subpars. 1.c and 1.d](#) apply.

3. Determination of the duration and place of extended storage and reimbursements.

a. Determination. The authorizing official will make the determination and must consider the circumstances provided in FTR §[302-8.1](#), and weigh conditions such as:

(1) An intervening temporary duty or long-term training assignment;

(2) No suitable housing is available;

(3) Completion of residence under construction;

(4) Serious illness of employee or illness or death of an immediate family members; or

(5) Strikes, acts of God, or other circumstances beyond the control of the employee.

b. Duration of extended storage. Eligibility for extended storage will terminate on the last day of the employee's tour of duty at an isolated CONUS duty station. The authorizing official may allow an extension of time not to exceed an additional 90 days. Extended storage for OCONUS assignments can commence 30 days prior to the transfer and terminates 60 days after the tour is complete. This also applies when an employee returns to their place of actual residence before serving a new OCONUS tour of duty, either at a different post of duty or at the same post of duty if storage is in lieu of furnished quarters or a quarters allowance.

c. Place of extended storage. The authorizing official will request the assistance of FSSP in determining the appropriate place for extended storage. Authorization must be provided in writing, including justification for authorizing the duration, type of facility of extended storage, and payment of specific allowances (see FTR §§[302-8.202](#) and [302-8.203](#)).

d. Reimbursement. An employee must attach the written justification to the signed GSA Form 87A and forward to FSSP for obligation of funds. The authority for determining the duration and place of extended storage cannot be re-delegated (see [Appendix A](#)).

GSA 302-9—Allowances for Transportation and Emergency Storage of a Privately Owned Vehicle (POV)

1. Transportation of a POV to a post of duty.

a. Determination. The authorizing official at the gaining GSA organization may approve the transportation of a POV to a post of duty after considering the factors in FTR §[302-9.605](#) and determining it is in the interest of the Government, mutually beneficial to GSA and the employee, and cost effective to have use of the POV at the post of duty. The authorizing official may authorize the transportation of two POVs for moves within CONUS, and only one vehicle for OCONUS (i.e., CONUS to OCONUS, OCONUS to OCONUS, or OCONUS to CONUS) relocations.

b. Cost estimation. FSSP provides the gaining authorizing official with estimates (for the employee and their immediate family) of traveling costs by common carrier and transporting costs of a POV, if applicable.

c. Size limit. Transportation of a POV at Government expense is limited to a gross vehicle size not more than 800 cubic feet, and the official worksite/duty station must be the destination. For larger vehicles, the employee must pay all costs resulting from excess size. Authorization must be made on the GSA Form 87A.

d. Limitations. When a POV has been approved for shipping to a post of duty at GSA expense, an employee will not be reimbursed for a rental car or taxi at the post of duty while waiting for delivery of the POV. The Government cannot provide a

Government vehicle for the purpose of commuting to and from work while waiting for the arrival of a shipped POV.

e. When it is feasible to drive a POV. When a POV can be driven by an employee or family member for all or part of the distance between the allowable origin and destination, the authorizing official may require the employee or family member to drive the POV for that distance. In such cases, GSA will pay transportation charges to the extent driving the POV was not required. GSA will pay the mileage cost for the distance the POV is driven in accordance with the allowable mileage rate.

f. Allowable expenses. If an employee makes a separate trip to a port to deliver or pick up their POV, per diem is not allowable. However, one-way travel costs and one-way mileage cost for driving the POV from the employee's residence to or from the nearest port, in accordance with POV mileage rate, may be allowed, provided the total does not exceed the cost of shipping the POV from the employee's residence to or from the nearest port involved.

2. Limitation on type of POVs transported within CONUS. GSA will not transport antique, collector, or show cars within CONUS.

3. Methods of shipping a POV. The authorizing official at the gaining organization may authorize the shipping of a POV by commercial or Government means. Commercial means of transportation for POVs may be authorized if available at reasonable rates and under reasonable conditions. Government means of transportation for POVs may be authorized on a space-available basis.

4. Payment for transportation and emergency storage of a POV. The authorizing official may authorize transportation and emergency storage of a POV in cases listed in FTR §[302-9.7](#). GSA will bill these expenses directly to the provider.

a. Authorization of emergency storage. The Administrator, or his/her designees within the Office of the Administrator, may authorize emergency storage of a POV when an employee's POV was transported to the post of duty at Government expense, and the Administrator determines that the post of duty is within a zone from which the employee's immediate family and/or household goods should be evacuated.

b. Requirements. An employee must submit a written request for transportation to their authorizing official at the gaining organization. This request must include the storage location and cost information from FSSP. The HSSO must submit a written request to the Administrator on behalf of the employee. The most economical shipping method will be identified, approved, and attached to GSA Form 87A sent to FSSP. FSSP arranges for shipment of the POV and has GSA billed directly.

5. Transportation and storage of replacement vehicles. The authorizing official at the gaining organization may authorize transportation of a replacement POV to the post of duty after considering the provisions in FTR §§[302-9.172](#) through [302-9-175](#). GSA may

authorize transportation of one emergency replacement POV within any 4-year period of continuous service, or one non-emergency replacement POV after every four years of continuous service beginning on the date the employee first had use of the POV being replaced.

6. Geographic limitations for transporting a POV. The authorizing official at the gaining GSA organization must consider the distance, cost, and benefit factors listed in FTR [§302-9.606](#), and determine if it is advantageous and cost effective to pay for transporting a POV between old and new official worksite/duty station within CONUS. FSSP provides the gaining authorizing official with a cost comparison which includes estimates for both employee and their immediate family for traveling by POV, transporting the POV, and the travel costs if POV is transported. Authorization must be made on the GSA Form 87A. Provisions stated in [GSA 302-9, par. 4](#) above also apply.

7. Travel advance for transportation and emergency storage of a POV. GSA will not issue an advance for these expenses.

GSA 302-10—Allowances for Transportation of Mobile Homes and Boats Used as a Primary Residence

1. Certification required. For a mobile home to be transported at Government expense, the employee must certify that the mobile home will be used at the new official station as their primary residence and/or the primary residence of their immediate family (see FTR [§302-10.2](#)). This certification must be in writing and addressed to the authorizing official, attached to the GSA Form 87A, and forwarded to FSSP for processing. Copies should be retained with the service or staff office and the employee. When a mobile home is transported at Government expense, allowances under FTR Parts [302-5](#), [302-6](#), and [302-11](#) are reduced in accordance with FTR [§302-10.401](#).

2. Methods of transporting a mobile home. The authorizing official at the gaining organization, in consultation with the Federal Acquisition Service (FAS) and FSSP, will decide whether to ship the mobile home by common carrier, private means, or GBL. If shipped via GBL, it will be billed directly to the Government. If shipped by other means, the expense will be reimbursed to the employee. The authorizing official may approve an advance for methods in which the employee assumes direct responsibility for payment.

3. Determination. The authorizing official at the gaining organization will review the reimbursement limitation in lieu of a HHG shipment (see FTR [§302-10.1](#)), the maximum amount that may be authorized for transporting a mobile home (see FTR [§302-10.3](#)), and geographic and allowance limitations (see FTR [§302-10.4](#)). The authorizing official must also determine if transporting a mobile home is in the best interest of the Government.

4. Performing a cost analysis. The authorizing official at the gaining organization, with the assistance of FSSP, will perform a cost analysis and compute the constructive cost.

The constructive cost is the amount the Government will pay. The costs GSA must allow for preparing a mobile home for shipment are prescribed in FTR [§302-10.204](#). The costs GSA must pay a commercial carrier for transporting a mobile are prescribed in FTR [§302-10.200](#). The authorizing official may authorize an advance of funds for transportation of a mobile home.

CHAPTER 5—RESIDENCE TRANSACTION ALLOWANCES

GSA 302-11—Allowances for Expenses Incurred in Connection with Residence Transactions

1. Requirements. The authorizing official may authorize or approve a residence transaction allowance for relocations that meet the conditions in FTR §[302-11.401](#). New appointees and employees assigned under GETA are not eligible for a residence transaction expense allowance.

a. Application. Within 5 working days of closing, an employee must complete and submit the following documents to their authorizing official for signature:

(1) Sell. GSA Form 2494, Claim for Reimbursement of Closing Costs for Sale of Old Residence (including all documentation required by that form); and/or

(2) Buy. GSA Form 2494A, Claim for Reimbursement of Closing Costs for Purchase of New Residence (including all documentation required by that form), and

(3) Vouchering. Employees will use the SF 1012.

b. Reimbursement claims. Expenses claimed for sale or purchase of a residence must be reasonable and customarily paid by the seller (for expenses claimed on the sale of the old residence) or buyer (for expenses claimed on the purchase of a new residence) in the particular locality as determined by FSSP, and is subject to the limits imposed by FTR §[302-11.300](#). If any sale or purchase expense appears to be higher than normally imposed for similar services in the locality, the authorizing official will disallow any portion that is deemed to be excessive. An employee must submit appropriate supporting documentation for residence transaction expenses prepared by a settlement agents, in accordance with FTR §[302-11.407](#). The maximum amount GSA will reimburse an employee for residence transaction expenses will not exceed limits prescribed in FTR §[302-11.451](#).

c. Review and approval. Designated authorizing officials must review and approve claims in accordance with FTR §[302-11.406](#). As necessary, FSSP and GSA's selected Move Management service provider can provide technical assistance. FTR §[302-11.405](#) provides guidance regarding approval of the residence transaction expense allowance when the employee is transferring between GSA and other agencies.

2. Non-reimbursable expenses. In addition to the expenses listed FTR §§[302-11.202](#) and [302-11.304](#), GSA will not pay:

a. Legal fees. Legal fees for litigation involved in the sale or purchase of a residence;

b. Prepaid fees. Any prepaid items that are normal expenses in connection with home ownership such as condominium fees and homeowner's fees, that are adjusted to the date of closing;

c. Warranty fee. A home warranty contract purchased in connection with a residence transaction to protect the buyer against defects in the major systems of the home;

d. Inspection fee. A fee for an inspection of the general physical condition of a residence unless required by Federal, State, or local law, or by the lender as a precondition to purchase or sale, with the exception of GSA 302-11, par. 3, below; and

e. Extermination fee. Cost of exterminating termites.

3. Termite inspection fee. A pest inspection fee is reimbursable only if it meets all three of the following conditions:

- a. Customarily paid by the purchaser,
- b. Is either required by law or as a precondition to financing, and
- c. Does not exceed the amount customarily paid in the locality.

4. Extension of time limitation. To request an extension of time, an employee must submit a written request to their authorizing official as soon as they become aware of the need for an extension. The authorizing official will determine if extenuating circumstances have prevented the employee from completing the sale and purchase or lease termination transactions in the initial one-year time frame, and that the residence transactions are reasonably related to the relocation of the official worksite/duty station and in the Government's best interest. Under no circumstances may the extension exceed 12 months.

5. What constitutes a residence. The following are recognized residences for which selling and purchase expenses or expenses for settlement of unexpired leases may be claimed:

- a. Single-detached dwellings;
- b. Semi-detached dwellings;
- c. Attached/multi-unit dwellings (e.g., condominiums; cooperatively owned dwellings; townhouses or row houses); and
- d. Modular homes.

Note 1: The eligible residence must meet the residence requirement in FTR [§302-11.100](#). In addition, title must be in the employee's name, or the employee must have

equitable title interest; GSA will determine title interest in accordance with FTR §[302-11.102](#). The reimbursement of residence expenses and unexpired lease expenses will be on a pro rata basis to the extent of the employee's actual title interest plus their equitable title interest in the residence (FTR §[302-11.103](#)). The employee should consult with FSSP on questions related to reimbursement of residence expenses.

Note 2: Portable dwellings (e.g., mobile home; or boat/houseboat) are eligible for settlement of unexpired leases. Cooperatively owned dwellings, mobile homes, and boats/houseboats are among properties not eligible for the home sale assistance program and related residence expenses. An employee should consult with FSSP for a complete list of ineligible properties.

6. Expenses in connection with an unexpired lease. GSA will reimburse an employee, in lieu of residence transactions, for expenses incurred due to settlement of an unexpired lease of an eligible residence.

a. Reimbursable. Reimbursable expenses include lost security deposits, rent paid for occupancy of the residence after employee has vacated the residence if the employee gave timely notice, broker fees for obtaining a sublease or advertising expenses for obtaining a sublease and other costs to terminate the lease.

b. Non-reimbursable. Reimbursement is not allowed for costs of clean-up, fix-up, or repair to a residence charged by the landlord.

7. Reimbursement for settlement of an unexpired lease. To obtain reimbursement for settlement of an unexpired lease, the employee must submit an SF 1012, itemizing the lease-breaking expenses, within 5 working days of lease termination. The employee must also attach a copy of the lease documentation from their landlord showing that they incurred expenses after they were provided official notice of their transfer (FTR §[302-11.305](#)), and evidence of payment for all expenses claimed (i.e., receipt or canceled check). The SF 1012 must be submitted to the authorizing official for approval.

8. Travel advance for expenses incurred in connection with their residence transactions. Travel advances are not authorized for expenses incurred in connection with residence transactions (FTR §[302-11.450](#)).

GSA 302-12—Use of a Relocation Services Company (RSC)

1. GSA RSC.

a. Service provider. GSA contracts with commercial RSCs to provide relocation services that assist eligible employees in relocating to the new official worksite/duty station.

b. Services. When authorized, an employee may choose to use any or all of the following services:

(1) Home sale assistance. This can be used in lieu of the direct reimbursement method for expenses incident to the sale of a residence at the old official worksite/duty station. The RSC assists in developing a marketing strategy for the old residence. This includes working with an assigned real estate agent to establish a realistic listing price, conducting analyses of competing listings, and outlining strategies and tactics to assist in selling the home for the highest price within the marketing period. The RSC will review home purchase offers received from outside buyers. To participate in the home sale assistance program, an employee must use a real estate agent assigned by the RSC. Therefore, it is critical that an employee not list their home with another agent until they have talked with the RSC. During the marketing period, the RSC will request home inspections and appraisals conducted on the home and initiate title search endeavors. Inspections and title searches will identify any issues that may affect a potential buyer's ability to purchase the home. Independent relocation appraisals are used to determine the most probable sales price for the home when priced to sell within 120 days. The relocation appraisals become the basis for the RSC's offer to purchase the home if the home does not sell within the marketing period;

(2) Home finding assistance. The RSC provides individual counseling services to familiarize an employee with the real estate markets (including rental properties), schools, commuting, community life, etc., at the new official station. Use of this free service may help to reduce househunting expenses; or

(3) Mortgage finding assistance. The RSC provides information on the types and availability of mortgage financing and qualification requirements. However, an employee is not required to obtain any mortgage from a lender specified by the RSC.

c. Process. When an employee wishes to use the home sale assistance program, FSSP contacts the RSC and enrolls the employee. The RSC then makes initial contact with the employee; provides counseling about the program; and sends them an information packet that contains a letter about the process, tips on getting the home ready for sale, general information on housing, detailed information on the overall home sale program, and the appraised value process. The RSC is available throughout the process; communication between the employee and the RSC is crucial to ensure a smooth transition. After the process is complete, the RSC sends an invoice to FSSP who reviews and verifies the information and pays the invoice.

d. Issues. FSSP is the primary contact throughout the relocation process and should be notified if there is a disagreement or unresolved issues between an employee and the RSC. If FSSP cannot resolve the issue, FSSP refers the matter to the Travel Policy and Charge Card Program Division, OAS, for final resolution. FSSP monitors and evaluate RSC counseling provided to employees. FSSP also monitors and maintains an appropriate balance between the types of home sale transactions used in the home sale program.

2. Shipment of HHG. FSSP contacts GSA's selected Move Management service provider to coordinate the household goods move, unless the commuted rate method of reimbursement is authorized.

3. Determination of use of a RSC. The authorizing official ([GSA 302-1, par. 2](#)) determines if an employee may use a RSC and what services will be authorized. This determination will be based upon the best value to the Government and employee income tax consequences (FTR §[302-12.115](#)). The authorizing official must consult with FSSP for assistance regarding employee eligibility and other matters regarding use of a RSC.

4. Use of a RSC.

a. Requirements. When authorized to use the home sale assistance program, all of the following conditions must be met:

(1) The employee has a signed relocation service agreement;

(2) The relocation includes at least one residence transaction;

(3) The residence is eligible for using the RSC (the employee may seek assistance from FSSP) and the employee must sign and agree to the RSC contractual terms (FTR §[302-12.4](#)); and

(4) The employee must participate in GSA home sale counseling provided by the RSC.

b. Mandatory marketing period. If an employee chooses to participate in the home sale assistance program, they must place their home on the market for sale after their relocation orders and service agreement are signed and wait the full 60 days of mandatory marketing period before accepting the RSC's appraised value offer. The 60-day mandatory marketing period begins the day the employee receives an offer from the RSC.

5. Additional information regarding the home sale assistance program.

a. General. There are many details regarding participation in the home sale assistance program. To ensure understanding and compliance with the program, an employee must read all information provided to them by the RSC and provide accurate information to FSSP and RSC related to issues that may affect the sale of their home. The employee should contact FSSP if they have questions or concerns.

b. Advantages. As part of the home sale assistance program, the home sale facilitates the sale of an eligible residence. If an employee has not sold their residence to an outside buyer after marketing it for the prescribed period, the employee may opt to accept the purchase offer from the RSC. By receiving the appraised value offer from

the RSC, the employee will be aware of the minimum amount of equity available to them for the purchase of a new home and relieves them of the ongoing costs and responsibilities of maintaining the old residence after their move. The program will not ensure an employee recovers all costs invested in the home, but it provides a safety net in the event that they are unable to sell the home within a reasonable marketing period. At any time prior to accepting the RSC's appraised value purchase offer, the employee may opt out of the program and elect to continue to market the home on their own without the RSC's assistance. Employees are not obligated to sell their home to the RSC.

c. Method. To qualify, an employee must market their home as soon as they have signed a service agreement, relocation orders, and are entered into the home sale assistance program by FSSP. The RSC will offer to purchase the home based upon the average of independent market value appraisals. Full equity will be paid to the employee when they accept the RSC's appraised value offer. The RSC then will assume responsibility for selling the house and will pay all expenses after the employee moves out. GSA pays the RSC for this service. GSA will not take title to the employee's residence. None of the eligible selling costs are deducted from the employee's home equity, and they do not have to submit any reimbursement vouchers in connection with the sale.

d. Offers. If an employee receives an offer from a potential buyer during the marketing period and chooses to accept it, they must have the RSC review the offer and determine that it is bona fide. If so, the RSC will amend the original offer, pay the equity based on the amended offer, and settle the sale. The employee must not sign any documents or accept a down payment from a potential purchaser. If they do, they will become ineligible for the home sale assistance program, as well as any home marketing incentive bonus that would have been paid to them for selling their home prior to expiration of the marketing period (see FTR [§302-14.5](#) and [GSA 302-14](#)).

6. The home sale value cap. GSA will allow employees with higher cost homes to enter the home sale assistance program; however, employees must pay the portion of the bill that applies to the sales value over \$750,000.

7. Losses incurred on the sale of residence. GSA will not reimburse an employee for losses that result should their home sell for less than what the employee has paid for it and/or invested in it to maintain, remodel, repair, or improve the home or its systems.

GSA 302-13—Reserved

GSA 302-14—Home Marketing Incentive Payments

1. Determination. When it is in the Government's interest, the authorizing official ([GSA 302-1, par. 2](#)) may authorize a home marketing incentive payment with the goal of reducing overall relocation costs. The authorizing official must consider factors in FTR

[§302-14.103](#) when determining the amount of a home marketing incentive payment. The maximum amount of each home marketing incentive payment must not exceed the lesser of five percent of the price the RSC paid when it purchased the residence from or the net savings GSA realizes as a result of the employee's effort in finding a bona fide buyer (FTR [§302-14.6](#)).

2. Process. The maximum amount of the incentive payment is computed by FSSP based on invoices submitted by the RSC. FSSP provides the gaining office with a copy of the computation to assist the authorizing official in his/her determination, along with GSA Form 3025, Receiving Report. The gaining office is then responsible for submitting the necessary paperwork to the servicing personnel office for payroll processing.

3. List price guidelines. The employee's home must be listed within 105% of the guaranteed offer. Once the employee receives the guaranteed offer, the list price must be lowered to not more than 105% of the guaranteed offer. For example, if the original listing price was \$289,000 and the guaranteed buyout offer was \$270,000, the listing price would have to be reduced to \$283,500 ($\$270,000 \times 1.05\%$). The employee should use the security of the guaranteed offer to negotiate with an outside buyer. The employee should also try to obtain an amended value offer if there are one or more offers near the guaranteed offer amount.

4. Closing requirements. An employee's equity will not be available until the actual settlement, and they may have to delay the purchase or settlement of their new home. In addition, the employee must submit a voucher for reimbursement of their settlement costs in accordance with [GSA 302-11, par. 1](#). The employee is not required to voucher when using an RSC under the guaranteed home sale program. Not all settlement costs are reimbursable (see FTR §§[302-11.200](#) and [302-11.202](#)). Full equity will be paid to the employee within 5 working days of the RSC's receipt of the signed contract if the property has been vacated and it is in broom clean condition. If the employee has not moved out of the property, they will receive 95% of the equity, with the remainder paid at the time they vacate the property. The employee must submit the documentation prescribed in FTR [§302-11.302](#) to their authorizing official when requesting reimbursement for the sale of a former residence or the purchase of a new one.

GSA 302-15—Allowance for Property Management Services

1. Eligibility. The authorizing official has the discretion to authorize the payment for property management services in cases where an employee transfer is in the interest of the Government (within CONUS, CONUS to OCONUS, OCONUS to OCONUS, to include TCS) and the employee and/or a member(s) of their immediate family hold(s) title to a residence which the employee is eligible to sell at Government expense. Except for a TCS (FTR [§302-3.410](#)), a signed service agreement is required. See FTR [§302-2.14](#) for the minimum period specified to remain in service.

2. Payment for property management services. Payment may be authorized by the authorizing official only for a residence at the last official worksite/duty station in the United States from which the employee transferred.

3. Authorizing property management services. The authorizing official will authorize property management services on relocation orders. FSSP makes arrangements with the RSC who will provide assistance in renting a residence. The cost of this service will be billed directly to GSA and charged to the authorizing organization's fund. On a case-by-case basis, the authorizing official may authorize this service on a reimbursable basis to the employee as long as any reimbursement is equal to or less than the GSA negotiated rate for this service, provided licensed and/or certified property managers are hired.

4. Additional policies governing the allowance for property management services.

a. Determination. The authorizing official must determine if offering an allowance for property management services on a reimbursable basis to the employee is more advantageous than paying the property management company directly.

b. Payments offset. On a case-by-case basis, the authorizing official may authorize an employee who has been accepting payment for property management services to instead sell their residence at Government expense. In these cases, FSSP offsets payments the employee has received for property management services against claims for home sale costs.

CHAPTER 6—MISCELLANEOUS ALLOWANCES

GSA 302-16—Allowance for Miscellaneous Expenses

1. Authorizing a miscellaneous expenses allowance (MEA) in excess of the flat amount. GSA will limit payment of miscellaneous expenses to only those expenses that are necessary. The authorizing official may authorize and approve a MEA in excess of the MEA flat amount prescribed in FTR §[302-16-102](#) (lump sum) based on the factors and supported by acceptable documentation prescribed in FTR §[302-16.103](#).

2. Payment of MEA.

a. Reimbursement. Within 5 working days of incurring miscellaneous expenses, an employee must submit an SF 1012, to FSSP to receive reimbursement for MEA. If the employee relocates to a new official station ahead of their immediate family, the employee can only be reimbursed at the “without immediate family” rate until such time that their immediate family arrives at the new official worksite/duty station (see FTR §[302-16.102](#)). The employee can then voucher for the remaining amount.

b. Vouchering. When claiming MEA amounts, an employee must enter the statement “Miscellaneous Expense Allowance” on the back of SF 1012 and indicate the dollar amount claimed.

c. Claiming excess. If expenses are in excess of the MEA prescribed in FTR §[302-16.102](#), in addition to SF 1012; the employee must attach copies of their supporting acceptable evidence(s) and submit them to their authorizing official for signature.

3. Nonreimbursable MEA. FTR §[302-16.202](#) provides restrictions on the types of costs that can be reimbursed through a MEA. In addition to the costs outlined in FTR §[302-16.203](#), GSA will not reimburse an employee for any forfeited purchase/lease deposit made on a residence at the old official worksite/duty station prior to being notified of the relocation. Additionally, no expense that is specifically disallowed by the FTR or the policy contained herein will be reimbursed under this allowance.

4. Travel advance for MEA. Travel advances are not authorized for MEA (FTR §[302-16.101](#)).

GSA 302-17—Taxes on Relocation Expenses

1. Allowances for taxes on relocation expenses. An employee is eligible for the allowances if transferred from one permanent duty station to another, the relocation is in the interest of the Government, and GSA’s reimbursements to the employee for relocation expenses result in liability for additional taxes. The withholding tax allowance (WTA) and the relocation income tax allowance (RITA) are the two allowances through which the Government reimburses an employee for substantially all of the income taxes

incurred as a result of a relocation. The WTA protects the relocating employee from having to use part of his/her relocation expense reimbursements to pay Federal income tax withholding. RITA is the payment to the employee to cover the difference between the WTA and the actual tax liability incurred by the employee as a result of their taxable relocation benefits, if any. GSA employees should refer to FTR part [302-17](#) for specific guidance on allowances for taxes on relocation expenses.

2. GSA's responsibilities.

a. Process. FTR [§302-17.101](#) provides a detailed list of agency responsibilities regarding taxes on relocation expenses. GSA pays an allowance for taxes for taxable reimbursements that an employee receives. Each time the employee submits a voucher for taxable relocation related expense allowances, FSSP calculates the estimated WTA for the employee and submits GSA Form 9572 (Relocation Payment Worksheet) for payroll processing. FSSP reports the estimated WTA amount on the GSA Form 9572. Payroll provides the information and any tax payments to the IRS. This reporting fulfills the requirements for additional withholding and helps the employee avoid being subject to an under withheld penalty. The WTA is considered taxable income and is included in gross income on the employee's Pay and Leave Statement and W-2 (Wage and Tax Statement). Upon submission of a RITA claim, FSSP calculates the amount due to the employee, if any, and pays the voucher.

b. Determination of Taxable Expenses. When the employee submits a voucher, FSSP determines if the allowances are taxable. Payroll is responsible for determining amounts taxable at the Federal, state, and/or local level. FTR [§302-17.8](#) includes a table summarizing the FTR allowances, limitations, and tax treatment of each reimbursement, allowance, or direct payment to a vendor.

c. Use of two-year RITA process. GSA will utilize the two-year process to calculate the RITA. See Chapter [302-17, Subpart G](#) for detailed information on the two-year process.

3. The employee's responsibilities. The employee must report the taxable allowances, reimbursements and direct payments to vendors as income when filing tax returns. After the end of the calendar year in which relocation payments were received, FSSP sends the employee a letter with instructions for completing GSA Form 3557, Relocation Income Tax Allowance Claim & Tax Status Certification for claiming relocation expense tax allowances. The employee must complete, sign, and return the form, along with required supporting documentation, to FSSP within 90 days of receipt of notice. The employee is ultimately responsible for paying all taxes, to include Social Security and Medicare taxes.

4. Failure to file a claim. If an employee fails to file a claim for taxable relocation allowances, it is a violation of the terms and conditions of the signed service agreement. FSSP monitors the tax allowance reporting annually, and will request the employee send a check for the WTA amount. If the employee does not provide the requested

payment, FSSP initiates a claim through payroll. With appropriate 60-day notice, the WTA amount will be paid on an employee's behalf through payroll deduction in accordance with the [Debt Collection Improvement Act](#).

5. Declination of WTA. The employee can decline to accept the WTA. Refer to FTR [§302-17.54](#) and [§302-17.61](#), for additional information regarding considerations for declining to accept WTA.

6. Recalculation of RITA. An employee may request recalculation of their RITA, after completing all Federal, state, and local tax returns, if they believe that the RITA should have been significantly different than the amount previously calculated by FSSP (see FTR [§302-17-33](#)). In regards to RITA recalculation requests, GSA will consider all requests submitted in which the employee claims a difference of \$250 or more. The employee will submit the request to FSSP, to include a statement explaining why the employee believes the RITA is incorrect.

Appendix A. Delegated Authority

The officials responsible for authorizing and approving relocation and relocation allowances are indicated in the chart below. In the absence of the authorizing officials, the acting official is granted authority.

Authority to Authorize and Approve the following Relocation Situations	Granted Authority	Authority May Be Re-delegated Yes/No
1. PERMANENT CHANGE OF STATION (PCS)		
a. Authorizing a PCS and related allowances on GSA Form 87 and 87A including:	The Administrator or designees in the Office of the Administrator and HSSOs.	No.
(1) Authorizing an exception to the daily minimum driving distance		
(2) Determining when an official worksite/duty station at an isolated location is a place of permanent duty assignment in CONUS		
(3) Determining the duration, the place, and payment of extended storage of HHG		
b. Authorizing an exception to the 50-mile distance test	Administrator or designees in the Office of the Administrator.	No.
c. Authorizing a waiver for statutory or regulatory limitations relating to relocation allowances for employees relocating to/from remote or isolated locations	Administrator or designees in the Office of the Administrator.	No.

Authority to Authorize and Approve the following Relocation Situations	Granted Authority	Authority May Be Re-delegated Yes/No
d. Authorizing an extension of the 1-year regulatory timeframe for completing all aspects of a relocation	The Administrator or designees in the Office of the Administrator and HSSOs.	No.
e. Approving vouchers for PCS on SF 1012	Manager/Supervisor.	Yes. May be delegated at equivalent level or higher.
2. TEMPORARY CHANGE OF STATION (TCS)		
a. Authorizing a TCS and related allowances on GSA Form 87 and 87A	The Administrator or designees in the Office of the Administrator and HSSOs.	No.
(1) Authorizing property management services	The Administrator or designees in the Office of the Administrator and HSSOs.	No.
b. Approving vouchers on SF 1012	Manager/Supervisor.	Yes. May be delegated at equivalent level or higher.
3. IPA or GETA TEMPORARY ASSIGNMENT		
a. Authorizing relocation allowances on GSA Form 87 and 87A	The Administrator or designees in the Office of the Administrator and HSSOs.	No.
b. Approving vouchers on SF 1012	Manager/Supervisor.	Yes. May be delegated at equivalent level or higher.
4. ADVANCES		
Approving advances for PCS or TCS: on SF 1038	Manager/Supervisor.	Yes. May be delegated at equivalent level or higher.
5. OTHER		
Authorizing a SES separation for retirement on GSA Form 87A	The Administrator or designees in the Office of the Administrator and HSSOs.	No.

Appendix B. Relocation Allowance Forms/Templates

1. The following templates are example agreements from Appendix 1 of [CPO 9301.1](#).
 - a. [Overseas Employment Agreement](#) (Figure 1)
 - b. [Overseas Assignment Transportation Agreement \(Initial Agreement\)](#) (Figure 2)
 - c. [Overseas Assignment Transportation Agreement \(Employee Returning to Same Post of Duty Following Leave\)](#) (Figure 3)
 - d. [Overseas Assignment Transportation Agreement \(Employee Returning to Different Post Following Leave\)](#) (Figure 4)
2. The following forms are available electronically. They may be accessed through GSA InSite by clicking on [Forms](#) under Resources:
 - a. [GSA Form 87](#)—Official Travel Authorization
 - b. [GSA Form 87A](#)—Official Change of Duty Station Authorization
 - c. [SF 1012](#)—Travel Voucher
 - d. [SF 1038](#)—Advance of Funds Application and Account
 - e. [GSA Form 2255](#)—Service Agreement and Duplicate Reimbursement Disclosure Statement – Moving Expense Allowances (Within the United States and Return from Foreign Post)
 - f. [GSA Form 2494](#)—Claim for Reimbursement of Closing Costs for Sale of Old Residence
 - g. [GSA Form 2494A](#)—Claim for Reimbursement of Closing Costs for Purchase of New Residence
 - h. GSA Form 2511—Temporary Quarters Expense Report ([Pages 1](#) and [Page 2](#))
 - i. [GSA Form 3025](#)—Receiving Report
 - j. [GSA Form 3557](#)—Relocation Income Tax Allowance Claim & Tax Status Certification