

**U.S. Nuclear Regulatory Commission**  
**Change-of-Station Relocation Allowances**  
**For Transferring Employees**

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Travel Services Team  
Division of the Controller  
Financial Services  
Office of the Chief Financial Officer  
Mail Stop T-9E2

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**U.S. Nuclear Regulatory Commission**  
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**INTRODUCTION**

This guide provides general information about your relocation allowances as a Federal employee upon permanent transfer from one official station to another at the request of the U.S. Nuclear Regulatory Commission (NRC). The allowances covered includes: househunting, moving and storing household goods, travel, temporary quarters, selling and purchasing a home, relocation services, miscellaneous expenses, and essential income tax information.

This guide is not a substitute for official NRC policy and has no directive authority. The official NRC policies and procedures are in NRC Management Directive 14.2, "Relocation Allowances."

([http://www.internal.nrc.gov/ADM/DAS/cag/Management\\_Directives/md14.2.pdf](http://www.internal.nrc.gov/ADM/DAS/cag/Management_Directives/md14.2.pdf))

The Travel Services Team, Financial Services, Division of the Controller, Office of the Chief Financial Officer, is your primary contact for authorizing your relocation allowances and for assisting in your move in accordance with established policies and procedures. Your relocation allowances will be authorized on NRC Form 279A, "Change of Station Official Travel Authorization." **Do not** incur any costs associated with your relocation until you have been authorized by the Travel Services Team.

Questions concerning your relocation allowances should be addressed to Veronica Portillo at (301) 415-7639 ([Veronica.Portillo@nrc.gov](mailto:Veronica.Portillo@nrc.gov)), or Christina Malinowski at (301) 415-0700 ([Christina.Malinowski@nrc.gov](mailto:Christina.Malinowski@nrc.gov)). Required forms should be returned to Veronica Portillo or Christina Malinowski at the following address:

U. S. Nuclear Regulatory Commission  
Office of the Chief Financial Officer  
Division of the Controller  
Financial Services  
Travel Services Team, T-9E2  
Washington, DC 20555

## **SUMMARY OF ALLOWANCES**

Househunting trip, not to exceed 10 days, for employee and spouse. (Page 5)

Movement of household goods, not to exceed 18,000 pounds. (Page 7)

Storage of household goods, for 90 days, with a provision to extend for an additional 90-day period (Page 9)

Travel and per diem, to report to the new duty station (Page 11 & 12)

Temporary quarters, for employee and/or family, not to exceed 60 days, with a provision to extend for an additional 60 days (Page 14)

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## GENERAL

### Eligibility

Your eligibility for relocation allowances is based upon the following requirements:

- Your relocation is in the interest of the NRC and not for personal convenience.
- Your permanent change of duty station is approved by the Office of Human Resources and both old and new duty stations are located within one of the 50 states, the District of Columbia, the Commonwealth of Puerto Rico, the Northern Mariana Islands, or the U.S. possessions.
- There is at least 50 miles between the old and new duty stations and the NRC determines your move is incident to the change in duty stations.
- You have signed an agreement stating that you will remain with the Federal Government for 12 months following the date you report for duty at your new duty station. This agreement applies unless you are separated from service for reasons beyond your control and a waiver is granted by the Office of the Chief Financial Officer which is concurred in by the Office of Human Resources and the Office of the General Counsel.

Travel and transportation expenses and applicable allowances are payable for you and your immediate family (dependents). Immediate family consists of any of the following named members of your household at the time you report for duty at the new duty station:

- Spouse
- Your children or your spouse's children who are unmarried and under 21 years of age, or who, regardless of age, are physically or mentally incapable of self-support. (The term "children" includes natural offspring; stepchildren; adopted children; grandchildren, legal minor wards, or other dependent children who are under your legal guardianship or your spouse's guardianship; and a child born after your effective date of transfer when the travel of your expectant spouse to the new official station is prevented at the time of the transfer because of advanced stage of pregnancy, or other reasons acceptable to the NRC, e.g. awaiting completion of the school year by other children)

- Dependent parents (this includes step and legally adoptive parents) of either you or your spouse.
- Dependent brothers and sisters (including step and legally adoptive brothers and sisters) of either you or your spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.

Generally, the individuals listed above shall be considered your dependents if they receive at least 51 percent of the support from you or your spouse. However, this percentage of support criteria shall not be the decisive factor in all cases. These individuals may also be considered dependents for the purposes of this "guide" if they are members of your household and, in addition to their own income, receive support (less than 51 percent) from you or your spouse without which they would be unable to maintain a reasonable standard of living.

### **Time Limits**

You have **two years** from the date you report to your new duty station to complete your move to the new duty station unless you request and the authorizing official authorizes an extension to the 2-year time limit for completing residence transactions. Two additional years is the maximum time extension that can be authorized.

## HOUSEHUNTING TRIP

### General Rules

- A househunting trip must be authorized on NRC Form 279A prior to the trip or you will not be reimbursed.
- You and/or your spouse may be authorized a consecutive 10-day househunting trip, travel time included, when the map distance between the old and new duty stations is 75 miles or more over a usually traveled route.
- You and your spouse may perform separate househunting trips; however, your reimbursement will be limited to the cost that would have been incurred if you and your spouse had traveled together on one round trip. (you may not be reimbursed the costs for children to accompany you or to travel in lieu of you or your spouse).
- As an NRC employee, you must take your househunting trip before you report to your new duty station; your spouse may take the trip at any time prior to moving to your new duty station.

### Transportation

Consideration should be given to providing minimum time en route and maximum time at the new official station locality. If you travel by air, a rental car may be authorized for local travel at the new location. You must obtain airline tickets through the headquarters Travel Management Center (TMC) 1-866-250-2160 and select the option for Carlson Travel Agents unless otherwise authorized.

If you plan to travel by privately owned vehicle (POV), the mileage reimbursement rate is 24 cents per mile. Travel time counts towards your 10 day maximum limit.

### Per Diem

Your per diem reimbursement is based on the daily rates prescribed by the General Services Administration (GSA) for the location of your new duty station or your lodging location, whichever is less. Per diem rates include a maximum amount for lodging expenses and a fixed amount for meals and incidental expenses (M&IE).

Calculation of per diem is as follows:

- For the first day of travel - 3/4 of the applicable M&IE amount; plus actual lodging based on a "single" room rate, not to exceed (NTE) the authorized lodging rate for the new duty station or lodging location, whichever is less.
- Travel days in-between the first and last day - actual lodging as indicated for the first day of travel, plus the applicable M&IE amount.
- For the last day of travel - 3/4 of the applicable M&IE amount

Your spouse's per diem is three-fourths of your M&IE reimbursement plus three-fourths of the lodging reimbursement NTE actual expenses.

Lodging receipts must be submitted with the travel voucher. Lodging taxes are listed as a separate line item.

\*Your lodging portion of the per diem rate is determined by "single" room rate accommodations. Ask the lodging facility to tell you their "single" room rate and note it on your receipt before leaving the facility unless you are actually charged the "single" rate.

## **MOVING YOUR HOUSEHOLD GOODS**

### **Authorization to Move**

Upon receipt of your NRC Form 211, "Request for Official Change of Station Order Information.....," the Travel Services Team will authorize the movement and/or storage of your household goods under a Government Bill of Lading (GBL) as the most cost effective method for the Government. In some instances, you may be authorized to move yourself by a privately owned or rental vehicle. The approved method for the movement of your household goods will be included on your travel authorization.

If you are authorized to move under a GBL, contact the Travel Services Team soon as you have a firm move date. We will arrange your move with a General Services Administration approved mover who can handle your move on or about your requested move date. The approved mover will contact you to set up a pre-move inspection and to finalize your move arrangements. NRC will pay the moving company directly and then bill you for any costs in excess of those you are authorized (e.g. excess weight, excess storage time, etc.). **Do not** contact a mover to arrange your move without prior authority from the NRC.

If you are authorized to move yourself, you will be reimbursed for the actual expenses incurred, e.g. cost of renting the vehicle, gas, packing materials, packing containers, hired labor, tolls, etc., up to the costs the Government would have incurred had you moved under a Government Bill of Lading. **You must furnish weight certificates for the vehicle, loaded and unloaded.** All expenses must be itemized, and receipts provided for all claims. Wages for work performed by you or your family cannot be reimbursed.

### **Weight Allowance**

You are entitled to move 18,000 pounds of household goods. Household goods may be moved from your place of residence or from some other place, provided the cost to the Government does not exceed the cost of a one-lot shipment by the most economical route from your actual residence at the old duty station to the residence at your new official station. You must assume the cost of moving any household goods in excess of this amount. (Extra pickup/delivery fees and any expenses associated with them will not be authorized and will be borne by the employee, please refer to the "Shipping Your Household Goods Employee Guide")

### **Definition of Household Goods**

All personal property associated with the home and all personal effects belonging to an employee and the immediate family on the effective date of the employee's change of



official station orders (the day the employee reports for duty at the new official station), with the exceptions listed below, are considered household goods. Snowmobiles and vehicles with two or three wheels, e.g. motorcycles, mopeds, golf carts, and boats 14 feet or less may be shipped as household goods.

Please note that some moving expenses **are not** considered as part of the transportation services entitlements, such as disassembling/reassembling, disconnecting/reconnecting and servicing certain appliances and electronics.

**These items may be reimbursed as miscellaneous expenses**, please refer to the "Shipping Your Household Goods Employee Guide."

**Exceptions:**

- (1) Automobiles, trucks, vans, and similar motor vehicles; boats over 14 feet; airplanes; mobile homes; camper trailer; and farming vehicles;
- (2) Live animals, birds, fowls, and reptiles;
- (3) Cord wood and building materials; and
- (4) Property for resale, disposal, or commercial use rather than for use by the employee or the immediate family.

Additionally, items which cannot be legally accepted and transported as household goods by an authorized commercial carrier in accordance with the rules and regulations established or approved by an appropriate federal or state regulatory authority are not covered. Generally, household carriers are prohibited from accepting the following articles for shipment:

- Property liable to impregnate or otherwise damage equipment or other property (e.g. hazardous articles including explosives, flammable and corrosive materials, poisons, etc.);
- Articles which cannot be taken from the premises without damage to the article or premises;
- Perishable articles including frozen foods, articles requiring refrigeration, or perishable plants unless:
  - Shipment is to be transported not more than 150 miles and/or delivery accomplished within 24 hours from the time of loading;
  - No storage of shipment is required;

- No preliminary or en route servicing or watering or other preservative method is required of the carrier.

### **Shipping Work-Related Books, Papers or Equipment**

If you plan to ship professional books, papers and equipment and the weight of these materials will cause you to exceed the 18,000 pound weight limit, you may be authorized to ship these materials as an administrative expense to NRC. To obtain approval to ship these items as an administrative expense, you must submit a written itemized inventory of them for review by your new supervisor. Your new supervisor must review the list and certify thereon that these materials are necessary to your job and that unless these materials are shipped, the same or similar items would have to be obtained at NRC expense for your use at the new duty station.

If you are authorized to ship these items as an administrative expense, they should be packed and weighed separately.

### **Storage of Household Goods**

You are permitted to store up to 18,000 pounds of household goods for 90 days at the government's expense. An extension for an additional 90 days (not to exceed a total of 180 days) may be authorized under certain conditions upon written request to the authorizing official in the Travel Services Team. These conditions include, but are not limited to, the following reasons:

- An intervening temporary duty or long-term training assignment;
- Non-availability of suitable housing;
- Non-completion of residence under construction;
- Serious illness of employee or illness or death of a dependent; or
- Strikes, acts of God, or other circumstances beyond the control of the employee

You may store your goods at your point of origin, destination, or anywhere in between. However, if you store your goods at your point of origin and then request they be moved to storage at your destination, you must assume the costs for the additional handling and for transportation to the new storage facility. Likewise, you must assume the storage costs for those goods that exceed the 18,000 pound weight limit unless the overage is due to the shipment of work-related books, papers and equipment that you have been authorized to move as an administrative expense.

### **Movers Liability for Lost or Damaged Goods**

NRC will pay for Full Value Replacement (FVR) for household goods moved under a GBL. The maximum liability for your move covered under FVR is determined at \$5.00 per pound times the actual total weight. For example, if you move 10,000 pounds of household goods, the moving company's maximum liability for the entire shipment is \$50,000. If storage is required, NRC will pay the FVR for storage. Under the FVR, the mover's liability for any given item is limited to the replacement cost of the item based on the current market price to replace the item. If you prefer to increase this protection amount, you must assume the extra cost.

Items which are irreplaceable or are of extreme value or sentiment are not provided special security by the carrier even though extra-value insurance may be purchased. You are advised to personally transport these types of items.

You should contact your mover immediately for a claim form if your goods are lost or damaged.

Refer to the employee guide, "Shipping Your Household Goods," for more detailed information on moving your household goods.

## **TRAVEL TO YOUR NEW DUTY STATION**

### **Transportation**

You and your family members may travel by common carrier or POV. Use of no more than one POV will be authorized except under the following special circumstances:

- There are more members of the immediate family than can reasonably be transported with luggage in one vehicle.
- Because of age or physical condition, special accommodations are necessary in transporting an immediate family member in one vehicle, and a second POV is required for travel of other immediate family members.
- You must report to the new official station in advance of other immediate family members who delay travel for acceptable reasons such as completion of school term, sale of property, settlement of personal business affairs, etc.
- Immediate family members must travel to the new duty station in advance of your reporting date for acceptable reasons such as enrolling children in school at the beginning of the term.

You will be reimbursed at 24 cents per mile if you are authorized to drive your POV.

Reimbursement will include road and bridge tolls. Distance reimbursements will be based on mileage listed while querying MapQuest/Yahoo Maps from your authorized origin to the new duty station.

If you are authorized to travel by common carrier, contact the Travel Management Center (TMC) at 1-866-250-2160, selecting option for Carlson Travel Agents to make your reservations and obtain tickets. The TMC will bill NRC directly for all ticket costs. Unless otherwise authorized you must obtain airline tickets through headquarters TMC.

You will be reimbursed for travel to and from the airport or terminal by limousine or taxi. If you travel to the airport by privately owned vehicle, your reimbursement will be at the rate of 24 cents per mile, not to exceed taxi fare for the same trip.

### **Per Diem for Travel**

Per diem costs are based on actual travel time, but when traveling by privately owned vehicle, the maximum allowable per diem will be based on a minimum driving distance

of 300 miles per day. Per diem is not allowable when your total travel time is 12 hours or less. Per diem reimbursement ends when you arrive at your new duty station location.

Your per diem for en route relocation travel between your old and new official stations will be at the standard CONUS rate (**lodging receipts must be submitted with the travel voucher**).

**Your per diem reimbursement:**

**For travel of more than 12 hours but not exceeding 24 hours:**

- If actual lodging is **not** required, 3/4 of the M&IE.
- If actual lodging is required, 3/4 of the M&IE, plus the actual lodging. (Lodging taxes are listed separately from the per diem calculation and are listed as a separate line item on the voucher.)

**For travel exceeding 24 hours:**

- For the first day of travel - 3/4 of the M&IE, plus actual lodging
- Intervening days of travel - actual lodging cost plus \$39 M&IE, NTE \$109
- For the last day of travel - 3/4 of the \$39 M&IE

**Spouse's per diem reimbursement:**

- 3/4 of your M&IE reimbursement + 3/4 of the lodging reimbursement NTE actual expenses when accompanied by you
- When traveling at a different time - the same as your "single" rate.

**Children's per diem reimbursement:**

- 3/4 of your M&IE reimbursement + 3/4 of the lodging reimbursement NTE actual expenses when accompanied by you for children 12 years old or older;
- 1/2 of your M&IE reimbursement + 3/4 of the lodging reimbursement NTE actual expenses when accompanied by you for children under 12 years of age

## TEMPORARY QUARTERS

### Eligibility for Temporary Quarters

You and/or your family will be eligible for the temporary quarters allowance when **from your old duty station to your new duty station the distance is at least 50 miles and you have vacated your permanent residence at the old duty station.** Determine all mileage according to map distances along a usually traveled route.

### Authorization and Time Periods

You should complete NRC Form 457, "Request for Temporary Quarters Allowance," and forward it to the Travel Services Team when you need authorization for temporary quarters. You and your family may be authorized the temporary quarters allowance for a maximum of 60 consecutive days. When there are compelling reasons, an additional period of time may be authorized, not to exceed 60 consecutive days (see "Extended Temporary Quarters" below). The administrative determination as to whether the occupancy of temporary quarters is necessary and the length of time for occupancy will be made on an individual-case basis.

Temporary quarters can begin once you have signed a service agreement and NRC has authorized you to receive Temporary Quarter's. The period of consecutive days may be interrupted for the time that is allowed for travel between the old and new duty station, periods of official temporary duty travel, or for non-official necessary interruptions such as hospitalization, approved sick leave, or other reason beyond the employee's control and acceptable to the agency.

Temporary quarters will run concurrently for you and your family, even though you may occupy temporary quarters at separate locations; however, the location of the temporary quarters must be within reasonable proximity of the old and/or new duty station. Temporary quarters allowance ends at midnight on the day proceeding the day you or your family takes ownership/occupy your permanent residence at the new duty station or the day your authorized time period expires, whichever occurs first.

Should your temporary quarters eventually become your permanent residence, you must satisfactorily show that the quarters occupied were initially intended to be temporary. This can be shown by expression of intent, and/or attempts to secure other permanent quarters.

### **Extended Temporary Quarters**

You should complete NRC Form 458, "Request for Extension of Temporary Quarters," and forward it to the Travel Services Team when you need extended temporary quarters. Listed below are examples of compelling reasons which could justify an extension of the temporary quarters period:

- (1) lack of available housing within the employee's price range;
- (2) delays in construction time due to inclement weather;
- (3) inability to complete the sale of residence due to a depressed real estate market in the area of the old duty station;
- (4) settlement falls through at the settlement table;
- (5) lack of available rental housing when employee does not intend to purchase permanent quarters;
- (6) delay in delivery of household goods due to strikes, hazardous weather, fires, floods, or other acts of God; and
- (7) sudden illness, injury, or death of employee or immediate family member.

### **Lodging and Meals**

Your temporary quarters allowance consists of reimbursement of the expenses listed below. You must provide a daily itemization of your **actual** costs on your reimbursement voucher as follows and indicate which family members are included in the claim:

"Date Breakfast Lunch DinnerLodging\* Laundry/Cleaning\* Groceries\*\*"

You will be reimbursed the lesser amount of the actual expenses as noted above, or the "allowable" amount indicated below. The itemization must be broken down into 30-day periods as your "allowable" amount will change after the first 30 day period

Maximum Allowable Daily Rates

The "maximum daily amount" of Temporary Quarters Subsistence Expenses under the actual expense method that			
For:	You and/or your unaccompanied spouse <sup>1</sup> may receive	Your accompanied spouse or a member of your immediate family who is age 12 or older may receive	A member of your immediate family who is under age 12 may receive
The first 30 days of temporary quarters.	The standard CONUS rate	.75 times of the standard CONUS rate	.5 times of the standard CONUS rate
Any additional days of temporary quarters.	.75 times of the standard CONUS rate	.5 times of the standard CONUS rate	.4 times of the standard CONUS rate

<sup>1</sup>That is, when the spouse necessarily occupies temporary quarters in lieu of the employee or in a location separate from the employee.

\*Receipts are always required for lodging, (dry cleaning, laundry and groceries over \$75.00). Receipts are not required for coin-operated laundry. You should identify the coin-operated laundry amounts on your claim.

\*\*Groceries may be claimed for all or some meals when temporary quarters accommodations include cooking privileges



## **REAL ESTATE ALLOWANCE**

### **Eligibility**

You may be reimbursed for certain expenses associated with the sale of one residence at your old duty station, for the purchase (or construction) of one residence at the new duty station, or for settlement of an unexpired lease for either a residence or a lot for a mobile home at the old official duty station, provided the transaction meets the following requirements:

- Your present residence was acquired before you were informed of your transfer to a new duty station.
- The title to your residence at the old or new official station, or the interest in a cooperatively owned dwelling or in an unexpired lease, is in your name, is in your name jointly with one or more members of your immediate family, or solely in the name of one or more members of your immediate family.
- The dwelling for which you are claiming selling expenses was your actual residence when you were informed of your transfer.
- You commute daily to work from this dwelling.
- You paid the expenses for which you are requesting reimbursement. If you occupy only a portion of a multiple-occupancy dwelling, and you shared expenses with other occupants, NRC will reimburse you proportionally. You will also be reimbursed proportionally if you buy or sell land in excess of that which reasonably relates to a residence site.

Additionally, your change of duty station must be authorized or approved and your old and new official stations must be located within the 50 States, the District of Columbia, the Commonwealth of Puerto Rico or the Commonwealth of the Northern Mariana Islands, a United States territory or possession, or the former Canal Zone area. If you were transferred to a place other than these areas and are now transferring back to a different location within these areas, additional benefits may apply if you still own the residence in the area from which you were originally transferred. Contact the Travel Services Team authorizing official, Veronica Portillo or Christina Malinowski, if this is the case.

## **Reimbursement Limits**

The total amount of expenses that may be reimbursed is ten (10) percent of the actual sales price of your former residence and five (5) percent of the actual purchase price of your new residence.

The settlement dates for the sale and purchase or lease termination transactions for which reimbursement is requested must be no later than 2 years after the date you reported for duty at the new official station. You may request a two year extension prior to the end of the 2 year period by sending a memorandum to the Travel Services Team, Office of the Chief Financial Officer. You will be notified in writing of approval of the extension.

## **Reimbursable Items**

The NRC will pay for the residence transaction expenses provided that they are customarily paid by the seller of a residence at the old official duty station or by the purchaser of a residence at the new official duty station.

**All home sale contracts must be attached to the real estate voucher when claiming real estate expense.**

The following expenses are reimbursable:

- **Brokers Fees and Real Estate Commissions** - You will be reimbursed for these costs associated with the sale of your residence provided that they are not in excess of rates generally charged in the area. Rates generally charged in the area shall not exceed 6% of the sale price unless:
  - Supported by a letter from the Housing and Urban Development office overseeing sales in your area stating that the rate in excess of 6% is on more than 50% of sales in your area within the last 6 months
  - OR**
  - Supported by two (2) Realtors, from different companies, stating that the rate in excess of 6% is on more than 50% of sales in your area within the last 6 months. Letters from Realtors must be written on company letterhead.

You will not be reimbursed for brokers' fees or real estate commissions connected with the purchase of a residence.

- **Advertising, Selling and Appraisal Expenses** - You will be reimbursed for newspaper, bulletin board, multiple-listing services and other advertising

costs associated with the sale of your residence provided that you have not paid for such services in the form of brokers' fees or real estate commissions. You may also be reimbursed for an appraisal fee.

- Legal Expenses - You will be reimbursed for the following expenses if they have not been included as part of brokers' fees or real estate agent fees, do not exceed the charges, for such expenses that are normally charged in the locality of your residence and are usually furnished by the seller:
  - Title search
  - Title insurance policy
  - Abstract preparation
  - Legal fees for a title opinion
  - Preparation of conveyances and other instruments and contracts
  - Related notary and recording fees
  - Costs of making surveys and preparation of drawings or plats when required for legal or financial purposes
  - Owner's title insurance policy (provided that it is a prerequisite for financing or for the transfer of property, or provided that it is inseparable from the cost of other insurance which is a prerequisite to financing or the transfer of property). In requesting reimbursement, you must submit definite proof of these prerequisites.
  
- Miscellaneous Expenses for Real Estate Transactions - You will be reimbursed for the following expenses in association with the sale and/or purchase of your residence, provided they are normally paid by the seller or the purchaser in the locality of the residence, to the extent that they do not exceed specifically stated limitations, or if not specifically stated, the amounts customarily paid in the locality of the residence
  - Federal Housing Administration or Veterans Association (VA) fees for loan applications, but VA funding fees are not reimbursable
  - Loan origination fees and similar charges such as loan assumption fees, loan transfer fees or other similar charges not to exceed 1% of the loan amount without itemization of lender's administrative charges
  - Costs of preparing credit reports

- Mortgage and transfer taxes
- State revenue stamps
- Penalty charges for prepayment of a mortgage or other security instrument in connection with the sale of the residence at the old duty station to the extent that the terms in the mortgage or other security instrument provide for such costs
- Prepayment penalty charges when the mortgage or other security instrument does not provide for prepayment, provided that this penalty is customarily charged by the lender. In that case, the amount reimbursed cannot exceed three months' prevailing interest on the balance of the loan
- Mortgage title insurance policy, paid by you, on a residence you purchased for the protection of, and required by, the lender
- Owner's title insurance policy, provided it is a prerequisite to financing or the transfer of the property; or if the cost of the owner's title insurance policy is inseparable from the cost of other insurance which is a prerequisite
- Expenses associated with the construction of a residence are reimbursable in amounts comparable to expenses connected with the purchase of an existing residence
- Expenses in connection with environmental testing and property inspection fees when required by Federal, State, or local law; or by the lender as a precondition to sale or purchase; and
- Other expenses of sale and purchase made for required services that are customarily paid by the seller of a residence at the old official station or if customarily paid by the purchaser of a residence at the new official station.
- Residence transaction expenses that NRC will not reimburse:
  - Any fees that have been inflated or are higher than normally imposed for similar services in the locality

- Broker fees or commissions paid in connection with the purchase of a home at the new official station
- Owner's title insurance policy, "record title" insurance policy, mortgage insurance or insurance against loss or damage of property and optional insurance paid for by you in connection with the purchase of a residence for your protection
- Interest on loans, points, and mortgage discounts
- Property taxes
- Operating or maintenance costs
- Any fee, cost, charge, or expense determined to be part of the finance charge under the Truth in Lending Act, Title I, Pub. L. 90-321, as amended, and Regulation Z issued by the Board of Governors of the Federal Reserve System (12 CFR part 226), unless specifically authorized in The Federal Travel Regulations (FTR) §302-11.200
- Expenses that result from construction of a residence, except as provided in FTR §302-11.200(f)(10)
- Losses, see the FTR §302-11.304

## MISCELLANEOUS EXPENSES

You may be reimbursed for miscellaneous expenses in the following amounts without support or other documentation:

- (1) \$500 or the equivalent of one week's basic pay (up to the maximum of a GS-13), whichever is less, for an employee without immediate family.
- (2) \$1,000 or the equivalent of two week's basic pay (up to the maximum of a GS-13), whichever is less, for an employee with immediate family.

If your miscellaneous expenses exceed these amounts, you may claim the higher amount by itemizing and providing receipts for each expense, up to the basic pay maximums noted above at the time you reported to the new duty station. The types of costs for which you will be reimbursed under this allowance include, but are not limited to, the following:

- Disconnecting and connecting appliances, equipment and utilities, and converting appliances to operate on available utilities
- Disassembling and reassembling of icemakers, outside TV antennas, swing sets, outside sheds, and pool tables
- Servicing and unservicing of unusual nature or high value, such as, but not limited to, grandfather clocks, hi-fi stereos, phonograph sets, dryers, electrical pipe organs, electronic equipment, pool tables, water beds and hot tubs
- Unblocking, blocking and related expenses connected with relocating a mobile home (although not the costs of transporting the home)
- Cutting and fitting rugs, draperies and curtains moved from one residence to another
- Utility fees or deposits that are not offset by refunds
- Forfeiture losses on medical, dental, food locker and private institutional care contracts (such as that provided for handicapped or invalid dependents only) that are not transferable
- Automobile registration, drivers' licenses and use taxes imposed when automobiles are moved into some jurisdictions. There is no limit on the number of vehicles covered.

- Transportation of pets (Costs only associated with dogs, cats and other house pets are included. Other animals such as horses, fish various rodents, etc. are excluded because of their size, exotic nature, or restrictions on shipping, host country restrictions and special handling difficulties.)

## INCOME TAX INFORMATION

Department of the Interior's National Business Center (DOI/NBC) will withhold taxes at a flat rate of 40% from the following taxable reimbursements.

- Househunting trip, including airfare
- Storage after 30 days
- Temporary quarters
- M&IE en route to the new duty station
- Sale and purchase of a residence or breaking of a lease
- Miscellaneous expenses

Depending on the employee's state tax rate (if any), retirement deductions, federal tax rate, etc., payroll may adjust the taxes withheld; adjustments will occur in the form of a refund or additional withholdings. Earnings and Leave statements will show the specific breakdown of withholdings.

The amount of the above reimbursements and tax withheld will be included on your W-2 in the year the reimbursement voucher(s) is paid. The costs for the household goods shipment and travel to the new duty station (except meals) are excluded from income and will not appear on your W-2.

- **Withholding Tax Allowance (WTA)**

A WTA equal to the amount of federal tax withheld is reimbursed to the employee each time a voucher is processed. The WTA is a partial payment of the final RIT allowance as discussed below and is paid directly to the Internal Revenue Service.

- **Relocation Income Tax Allowance (RIT)**

Payment of a RIT allowance is authorized to reimburse eligible transferred employees for substantially all of the additional federal, state and local income taxes incurred as a result of certain travel and transportation expenses and relocation allowances.

You will be contacted by the Office of the Chief Financial Officer and provided instructions when it is time to file a voucher for your RIT allowance. The Office of the Chief Financial Officer will calculate the amount of the RIT for you. Payments made to a relocation service contractor are not taxable to you and therefore a RIT allowance is not paid on these reimbursements.

Any income tax questions regarding your relocation must be addressed to a tax advisor



## **NRC HOME SALE SERVICES INFORMATION SHEET**

Relocation and home sale services are available to current transferring NRC employees. The services offered under this program are provided by a relocation services contractor and include: Home Sale Service, Home Finding Assistance, Home Marketing Assistance, Rental Assistance, Buyers Assistance, and Mortgage Counseling. Transferring NRC employees are not eligible to use the Home Sale Service until their home has been marketed for at least 60 days. All other services may be requested immediately upon receipt of an NRC offer letter. Once an employee has been entered into the program, they will be contacted by the relocation services counselor and be given detailed information.

Agency policy is that an employee be notified in writing at least 120 days in advance of a transfer. This provides a long enough lead time to get the best possible price by actively marketing the employee's home.

Exceptions to the 60-day policy may be granted by the employee's Office Director or Regional Administrator (at the employee's new office) when it is determined that it is in the best interest of the agency.

Please review the handout entitled "NRC Relocation and Home Sale Program." Employees interested in the relocation services program should contact Veronica Portillo, Travel Services Team, at (301) 415-7639 ([Veronica.Portillo@nrc.gov](mailto:Veronica.Portillo@nrc.gov)).

## TRAVEL VOUCHERS

Travel vouchers are due within 5 working days after completion of each allowance. For instance, after completing a househunting trip, you would submit a travel voucher for the authorized expenses incurred in connection with your househunting trip.

Your travel voucher should be approved by the travel approving official at your new duty station. Vouchers for househunting may be approved by the travel approving official at either your old duty station or your new duty station, depending on when your voucher is filed. The travel approving official varies by office, but is typically a supervisor at the branch chief level or higher.

Vouchers should be submitted as follows:

Headquarters – Travelers should continue to place approved travel vouchers in the box located at T-9B2.

Regions - Regional staff should continue to follow their current internal processes, and then each region will be forwarding all vouchers directly to DOI/NBC.

DOI/NBC  
7301 W. MANSFIELD AVE  
DENVER, CO 80235

While DOI/NBC will retain official agency records, it is recommended that travelers keep a copy of all vouchers they submit until they are paid and the travel authorization is closed.