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REGULATORY BASIS

- 5 United States Code, Section 5923-5928 and 6304-6305
- Title 5, CFR Part 630, Subpart F
- Department of State Standardized Regulations (Government Civilians, Foreign Areas) (DSSR)
- DODI 1400.25, Volume 1250 (Overseas Allowances and Differentials)
- AER 690-500.592, Civilian Personnel Living Quarters Allowance



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POST ALLOWANCE

- An allowance to compensate for the higher price of goods and services in overseas areas
- Amount based on one's:
 - Duty station location
 - Grade level/salary
 - Work schedule
 - Number of dependents
- Tax-free, paid bi-weekly in paycheck
- All full-time employees, except summer hires and employees on TQSA, are eligible
- Rates determined by State Department



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POST ALLOWANCE

Claim is submitted via SF-1190

https://cpolrhp.belvoir.army.mil/eur/overseas/inprocessing/all_forms.htm

If family member is step or foster child, a copy of court order is required

If family member is over 21 years of age, medical or financial documentation is required.

Domestic Partner, a signed statement, Certification of Domestic Partner Relationship is required

The following changes need to be reported:

Family member reaches age 21

Child on educational travel leaves post in excess of 30 days

Child returns to post for a period in excess of 14 days

Family member accepts employment and claims Post Allowance

Family members are not residing at post



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Living Quarters Allowance

- A tax-free allowance to cover substantially all average allowable costs for suitable, adequate living quarters, including utilities. IAW DoDI 1400.25 V-1250 para 4a(2)e, not intended to reimburse 100 percent of an employee's quarters cost or to provide ostentatious housing for employee and family while living in the overseas area.
- A recruitment incentive for U.S. citizen civilian employees, living in the U.S., to accept Federal employment in a foreign area
- Not an entitlement or automatic salary supplement
- Rates based on one's:
 - Duty location
 - Grade level
 - Number of family members



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Living Quarters Allowance

- Reimbursement of expenses will not exceed the authorized annual cost of rent and utilities (allowable expenditures only) or the maximum allowance rate set by the DSSR, whichever is the lesser amount.
- DFAS will make payments in US DOLLARS, using the authorized foreign currency expenses and convert them into dollars. (Rate fluctuates)
Reimbursable costs are identified based on the dwelling occupied.
https://cpolrhp.cpol.army.mil/eur/overseas/lqa_reconciliation.htm
- DOD mandates the use of the Utility Tax Avoidance Program (UTAP) in an effort to secure effective tax relief from foreign taxes on residential consumption of electricity, gas and water in Germany.
- Purchase for oil and/or wood are reimbursable in the year of purchase. No estimate will be credited in the following year until a bill/receipt is provided. Claims for oil and/or wood are to be reported on the SF1190 and Living Quarters Allowance (DSSR 13) worksheet, attach receipt.



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Living Quarters Allowance

- Both spouses at a post eligible for the LQA, options are:
 - a) One spouse may claim the total allowable cost for the family quarters as the basis for the “with family” rate; or
 - b) share the cost as a basis for each receiving the LQA. (Example: 50/50). One spouse at his/her option may receive the basic “with family rate” plus increments for additional family members. The other spouse may receive the “w/o family rate”. If the couple has no additional family members both may claim “w/o family rate”.
- Employee married to, and residing with member of the military service of the United States may:
- a) claim “w/o family rate” if the spouse in the military service draws a quarters allowance. Actual cost will be shared.



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Living Quarters Allowance

- LQA for Privately Owned Quarters (POQ)
 - Employees eligible to receive LQA who purchase and reside in a home are entitled to receive the rental portion of the LQA equal to 10 percent of the purchase price for a maximum of 10 years. Reimbursement is equal to the maximum rate authorized by DSSR, or based on the 10% computation, plus expenses for heat, light, fuel (including gas and electricity), and water, whichever is less.
 - Conversion of the purchase price to U.S. dollars will be at the exchange rate in effect at the time of the purchase. <http://www.oanda.com/currency/converter/>
 - An employee who owns or is buying a local residence, but moves out and keeps the property, is not eligible for LQA to rent another residence under a rental contract if the owned residence is within the employee's local area of work.
 - LQA for an inherited POQ is restricted to reimbursement of substantiated actual costs incurred.
 - After 10 years, the rental portion of the LQA will no longer be authorized, and the employee will be entitled to reimbursement only for utilities.



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Employee Responsibilities

- Claim is submitted via SF-1190, expenditure worksheet, rental contract or purchase contract, proof of application or non-availability statement from Tax Relief office (Germany only). If actual expenditures for utilities are known, provide last year end bills, estimates for utilities are only authorized if actual amounts are not known.
https://cpolrhp.belvoir.army.mil/eur/overseas/inprocessing/all_forms.htm
- Provide receipts for actual utilities expenses within 12 -15 months after occupying permanent quarters, or have payment of LQA utility expenses suspended.
- Make payments on time according to the contract with the landlord or property owner
 - Failure to do so may be grounds for terminating LQA and recouping the amount of LQA already paid.
 - Nonpayment of obligations documented on SF 1190 while drawing LQA may be construed as misuse of LQA, depending on the circumstances.
 - Proven misuse of LQA may result in adverse disciplinary action against the employee, to include separation from Federal service.



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Employee Responsibilities

- Report changes that have an impact on the allowance such as:
- Reduction/Increase in family size
- Change of residence
- Family member reaches age limit
- Leave orders are issued
- Sharing quarters
- Change in duty Location



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Temporary Quarters Subsistence Allowance (TQSA)

- Employees may receive TQSA for up to 90 days after arriving in the overseas area or new permanent duty station, and up to 30 days immediately before final departure from the post of assignment.
- The amount of TQSA payable is a percentage of the per diem rate applicable to the post of assignment, or actual cost, whichever is less.
- Per diem rates and percentage payable are established by the DSSR.
- TQSA will normally be terminated after 90 days. On the 91st day, LQA will replace TQSA at the rate applicable to the post of assignment until permanent quarters are secured. If TQSA is not extended (see below), employee requires to submit a SF-1190 and request LQA at the daily rate until permanent quarters are obtained.
- The 90 and 30 day TQSA periods may be extended up to but not more than an additional 60 days if it is determined by the head of the agency that compelling reasons beyond the control of the employee require continued occupancy to temporary quarters. Submit written request and provide evidence to commander who will have to approve extension. Rates for approved extensions will not exceed the maximum rates allowed for third 30 day period.



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Temporary Quarters Subsistence Allowance (TQSA)

- **Instructions on how to submit a claim are available at:**
https://cpolrhp.belvoir.army.mil/eur/overseas/OA_Info.htm
- **Receipts are required for all lodging, dry cleaning and any single meal costing \$75.00 or over.** The Approving Official at your organization has been granted the authority to require acceptable documentation as to any and all expenses presented for reimbursement.



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Advance of Pay

- Up to 3 months salary (max. 6 pay periods) when an employee is assigned to a foreign post.
- Advance of Pay can be received no more than 3 weeks before departure or within 60 days after arrival at post. (Request for Advance of Salary 3 weeks before departure does not apply to 1st duty station traveler and/or employees not already serviced by DFAS).
- Request must be submitted NLT 60 days after the reporting date.
- Pay back over a maximum period of 26 pay periods.

Instructions on submitting a claim are available at:

- Advance of Pay or Advance of Pay Calculator:
- https://cpolrhp.belvoir.army.mil/eur/overseas/OA_Info.htm



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FOREIGN TRANSFER ALLOWANCE (FTA)

- The foreign transfer allowance is composed of four elements:
 - 1. Lease penalty expense portion
 - 2. Pre-departure subsistence expense portion
 - 3. Miscellaneous expense portion
 - 4. Wardrobe expense portion



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Reimbursement of Lease Penalty Expenses

- Authorized when employees transfer to new foreign duty assignment and incur a penalty beyond their control.
- Reimbursement limited to the amount on rental contract, signed by employee, or a max of 3 months rent, whichever is less.
- Transfer must be due solely to actions by the employing agency and to unusual conditions fully beyond the control of the employee.
- Termination of the lease and the employee's departure may not be caused by employee action to curtail an assignment for a transfer or promotion.
- The employee must promptly notify the landlord of the intent to terminate the lease after receiving an official notice of transfer.
- The employee must take all reasonable steps to find a replacement tenant.
- Both the employee and the employing organization must make reasonable efforts to avoid the lease penalty by delaying the employee's transfer.



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Reimbursement of Lease Penalty Expenses

- **How to request reimbursement:**
 - SF-1190, former rental contract and documentation showing reasonable efforts had been made to avoid the full lease penalty.
- SF-1190 available at:
- https://cpolrhp.belvoir.army.mil/eur/overseas/inprocessing/all_forms.htm



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Predeparture Subsistence Expense Portion

- Assist employee with the cost of temporary lodging, meals, laundry, and dry cleaning that are incurred when an employee transfers to a foreign post from a post in the U.S.
- Granted 10 days before final departure, beginning not more than 30 days after the employee vacates permanent residence. The 10 days may be taken anywhere in the U.S. as long as the employee or family members have not begun travel on orders AND final departure is from the U.S. post of assignment.
- **How to request reimbursement:**
 - SF-1190, PCS orders, FTA worksheet, hotel receipts/no receipt for dry cleaning
- SF-1190/FTA worksheet available at:
- https://cpolrhp.belvoir.army.mil/eur/overseas/inprocessing/all_forms.htm



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Miscellaneous Expenses

- Assist with certain extraordinary costs such as converting household appliances and obtaining auto registration and drivers license.
- Normally a flat rate, \$650 for employee w/o family
- \$1300 for employee with family
- Employee can itemize and claim reimbursement for 1 weeks salary (w/o family) or 2 weeks salary (with family) not to exceed the salary of a GS-13, step 10.

How to request reimbursement:

- Current government employee submits claim to Finance on DD 1351-2
- New government employee submit claim on a SF-1190.
- SF-1190 is available at:
- https://cpolrhp.belvoir.army.mil/eur/overseas/inprocessing/all_forms.htm



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Educational Travel

- Full time college students, under age 23 and in undergraduate school, may be eligible for one round trip each 12 month period from overseas area of sponsor's assignment to college location.
- One round trip per 12-month period is at government expense
- Student must report to sponsor's duty location for at least 14 consecutive days prior to authorized return travel to CONUS.



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Non-temporary Storage of HHG

- May be authorized for the period of tour
- May be removed from storage when exercising RAT
- You must notify your servicing HR office if you have stored HHG in NTS in order for the government to provide a yearly fund cite to cover the cost.
- **How to submit documentation:**
- Submit copy of Service Order for Personal Property (DD Form 1164 or DD Form 1299) during inprocessing.