



**PER DIEM, TRAVEL, AND TRANSPORTATION  
ALLOWANCE COMMITTEE**  
4800 MARK CENTER DRIVE, SUITE 05E22  
ALEXANDRIA, VA 22350-9000

July 1, 2024

MEMORANDUM FOR: CIVILIAN ADVISORY PANEL

SUBJECT: CTD for CAP 35-24(S), "Redefining Temporary Quarters Subsistence Expenses (TQSE) Allowances"

1. Purpose: This is a Statutory (S) Item implementing a mandatory provision of the Federal Travel Regulation affecting Title 41 of the Code of Federal Regulations (CFR) Parts 300-2, 302-6, and 302-17, issued by the General Services Administration on May 7, 2024. This item inserts changes to the Temporary Quarters Subsistence Expenses (TQSE) allowances and establishes TQSE Lodgings Plus (LP) as the preferred reimbursement method. In addition, this item introduces new percentage multipliers for calculating TQSE maximum daily amounts, prohibits adjustments to TQSE percentage multipliers for househunting day, exempts temporary lodging located in Presidentially-Declared Disaster areas from the "reasonable proximity" requirements, and allows agencies to authorize TQSE at the applicable locality per diem allowance or authorize actual expenses on an individual basis. The final rule stipulates changes to TQSE allowances where there is no discretion, and the Department of Defense must implement changes to the Joint Travel Regulations (JTR) by July 1, 2024. Travelers are advised to indicate TQSE selection in the "Remarks or Other Authorizations" section of the DD Form 1614 meanwhile forms are being updated.
2. This revision is forwarded for information purposes. A miscellaneous corrections UTD/CTD will be released to address new TQSE changes. No coordination is required.
3. PDTATAC Staff initiated this revision.
4. This revision is effective when published in the JTR on July 1, 2024.
5. Action Officer: Ashley Aguilar (ashley.aguilar5.civ@mail.mil).

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Joel T. Ridenour  
Acting Chief, Policy, Compliance, and Training  
Division

Attachment:

Chair Signature Memo  
Joint Travel Regulations Revisions  
Order Preparation for Permanent Duty or Temporary Change of Station (TCS) Travel – DD  
Form 1614  
Sample Computation Examples for TQSE (LP) and TQSE (LP) with HHT

cc:

Civilian Board of Contract Appeals  
Defense Travel Management Office  
General Services Administration  
U.S. Coast Guard Pay and Personnel Center



**DEFENSE HUMAN RESOURCES ACTIVITY**  
4800 MARK CENTER DRIVE, SUITE 06J25-01  
ALEXANDRIA, VA 22350-4000

MEMORANDUM FOR DIRECTOR, DEFENSE TRAVEL MANAGEMENT OFFICE

SUBJECT: Civilian Advisory Panel Item 35-24(S), "Redefining Temporary Quarters  
Subsistence Expenses (TQSE) Allowances"

I hereby approve Civilian Advisory Panel Item 35-24(S) for publication in the Joint  
Travel Regulations. Please take action to update the Joint Travel Regulations as appropriate.

REGISTER.JEFFREY.RAYMOND.104  
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Digitally signed by  
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Jeffrey R. Register  
Director, Defense Human Resources Activity  
Chair, Per Diem, Travel, and Transportation  
Allowance Committee

# Joint Travel Regulations Revisions

<a href="#">053605.</a>	Temporary Quarters Subsistence Expenses (TQSE)
<a href="#">054206.</a>	<a href="#">TQSE (LP) Option</a>
<del><a href="#">054207.</a></del>	<del><a href="#">TQSE (AE) Advance</a></del>
<del><a href="#">054207.</a></del>	<del>TQSE (AE) Option</del>
<a href="#">054208.</a>	TQSE (LS) Option
<a href="#">054209.</a>	TQSE (AE) for Locations Impacted by Hurricane Idalia
<del><a href="#">054210.</a></del>	<del><a href="#">TQSE for Locations in Presidentially-Declared Disaster Areas</a></del>

## 053605. Temporary Quarters Subsistence Expenses (TQSE)

TQSE is a discretionary allowance intended to partially reimburse a civilian employee for temporary lodging, meals, and incidental expenses incurred when it is necessary for the civilian employee or his or her dependent to occupy temporary lodging during a PCS move.

## 054008. HHT and TQSE

If a civilian employee is paid or reimbursed for HHT days, and authorized [TQSE Lodgings Plus \(LP\)](#) or TQSE [Actual Expense \(AE\)](#) ~~is later claimed~~ for more than 30 days, then the actual number of HHT days that are paid or reimbursed ~~on either a Lodging Plus or a lump sum basis~~ are deducted from the ~~first~~ second authorized 30-day TQSE (AE) or [TQSE \(LP\)](#) period. The number of days paid or reimbursed for an HHT are not deducted from TQSE [Lump Sum \(LS\)](#).

## 0542 TEMPORARY QUARTERS SUBSISTENCE EXPENSES (TQSE)

A. The General Services Administration (GSA) issued a final rule amending the Federal Travel Regulation (FTR) with respect to temporary quarters subsistence expenses (TQSE) allowances. Changes include implementing a third TQSE methodology, redefining the current TQSE methods, lowering the percentage multipliers for calculating TQSE maximum daily amounts, and prohibiting adjustments to TQSE percentage multipliers for househunting days. The final rule also exempts temporary quarters (TQ) located in Presidentially-Declared Disaster areas under the Stafford Act from the “reasonable proximity” requirement and allows agencies to authorize TQSE at the applicable locality per diem allowance or authorize actual expenses on an individual basis. (See FTR Case 2022-02). These changes are applicable for relocations authorized after June 30, 2024.

A-B. TQSE is a discretionary, not mandatory, allowance unless a civilian employee returns from a foreign area through the DoD Priority Placement Program (PPP). The civilian employee may be authorized TQSE for a TCS. TQSE may be authorized in addition to COLA payable under the DSSR ([5 U.S.C. §5941](#)) and any BAH, OHA, or Basic Allowance for Subsistence paid to a Uniformed Services member who is the spouse or domestic partner of a civilian employee authorized PCS expenses and allowances. TQSE may also be paid in addition to Temporary Lodging Allowance (see [DoD Financial Management Regulation, Vol. 7A](#)), or TLE (see [section 0505](#)) as long as payments cover different expenses. Duplication of allowances is not authorized. TQSE is not paid when the civilian employee is receiving other subsistence expense allowances ([FTR §302-6.16](#)). Subsistence expenses are the expenses for lodging, food, and other necessities incurred while occupying temporary lodging for a PCS move.

## 054201. TQSE Types

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The three types of TQSE allowances are Actual Expense Reimbursement (TQSE (AE)), ~~and~~ Lump Sum Payment (TQSE (LS)), and Lodgings Plus (TQSE (LP)). The three types of TQSE are defined in Table 5-82. If the AO determines that TQSE is necessary, then TQSE (LP) must be offered as the preferred reimbursement method, however civilian employees may choose to select either TQSE (AE) or TQSE (LS). The AO determines whether to change the TQSE payment method before any part of the travel order (including the HHT) has been executed, if requested, by the civilian employee. Once the civilian employee chooses a TQSE method, the selection may not be changed if the travel order (including the HHT) has been executed, unless an exception is warranted based on clerical error. An exception is allowed if all of the facts and circumstances support that a provision was intended and was omitted in error when preparing the order (GSBCA 16437-RELO, September 22, 2004). After the AO determines that TQSE is necessary, TQSE (AE) and TQSE (LS) cannot be denied because the civilian employee does not want TQSE (LP).

<b>Table 5-82. TQSE Type</b>		
<b>Type of Expense</b>		<b>Definition</b>
1	Actual Expense Reimbursement (TQSE (AE))	Reimbursement based on actual expenses.
2	Lump Sum Payment (TQSE (LS))	Flat amount based on the number of days authorized.
<u>3</u>	<u>Lodgings Plus (TQSE (LP))</u>	<u>Reimbursement based on actual lodging expenses up to a maximum by locality area and meals and incidental expenses (M&amp;IE).</u>

## 054202. Eligibility

The AO, not the civilian employee, determines if TQSE is necessary. An AO should deny TQSE when temporary lodging is not justified. When temporary lodging is justified, an AO authorizes only a necessary TQSE period if the civilian employee or spouse makes an HHT or if a previous assignment at the new PDS enables the civilian employee to make arrangements for adequate, permanent private-sector housing. TQSE must be authorized before temporary lodging is occupied and may not be approved after the fact for any days that have passed before TQSE is initially authorized, but the AO may approve extensions. TQSE must start no later than 1 year after the civilian employee's effective date of transfer, unless that time is extended as in par. 053712.

<b>Table 5-83. Eligibility Criteria for TQSE Authorization</b>		
1	Authorized Only If...	<ul style="list-style-type: none"> <li>a. A PCS is authorized to a new PDS located in the CONUS or in a non-foreign area OCONUS.</li> <li>b. The old PDS can be anywhere in the world.</li> <li>c. The old PDS and new PDS are 50 or more miles apart, according to map distances along a usually traveled surface route.</li> <li>d. Temporary lodging is occupied for a PCS transfer.</li> <li>e. The civilian employee signs an appropriate service agreement.</li> <li>f. The temporary lodging location is within reasonable proximity of the old PDS or new PDS unless the AO is convinced that the circumstances are unique to the individual civilian employee or dependent, are reasonably related to the transfer, have been adequately reviewed, and justify TQSE payment.</li> </ul>
2	Not Authorized For...	<ul style="list-style-type: none"> <li>a. Vacation purposes or other reasons unrelated to the PCS.</li> <li>b. A civilian employee transferred to a foreign PDS.</li> <li>c. A civilian employee who occupies temporary lodging for an evacuation or other reason unrelated to a PCS.</li> <li>d. A new appointee assigned to a first PDS.</li> </ul>

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Table 5-83. Eligibility Criteria for TQSE Authorization	
	<p>e. A civilian employee assigned to a PDS OCONUS returning to the actual residence for separation.</p> <p>f. <u>A Senior Executive Service (SES) employee making their last move home for the purpose of separation.</u></p> <p>fg. A civilian employee authorized or approved dependent or HHG transportation to or from a training location instead of per diem or AEA while at the training location in <a href="#">par. 032602</a>.</p> <p>gh. A civilian employee occupying permanent private-sector housing (with rental furniture) while HHG is en route.</p> <p>hi. A civilian employee performing RAT, except when return is to a different non-foreign PDS OCONUS.</p> <p>j. <u>A civilian employee granted a waiver to the 50-mile distance test under FTR § 302-2.6(b).</u></p> <p>k. <u>Employees assigned under the Government Employees Training Act (5 U.S.C. 4109).</u></p>

## 054203. Temporary Lodging

Temporary lodging is private-sector lodging occupied temporarily at the old PDS or new PDS after a PCS is authorized. A permanent residence is considered vacated and temporary for TQSE purposes when the HHG has been packed for moving and are unavailable to the residents.

A. Permanent Housing Cannot Be Occupied. Lodging occupied temporarily is temporary lodging when the civilian employee has arranged permanent housing and lodges in temporary quarters within the allowable time limit because the permanent housing cannot be occupied due to one of the following reasons.

1. It remains occupied by the present tenant.
2. It requires repairs or alternations that have not been completed.
3. It is under construction and the expected completion date for the construction is within the TQSE time limit allowed in the travel order.

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**Note:** TQSE authority for a civilian employee beyond that needed to seek an available private-sector residence is inappropriate if the civilian employee chooses to have a house built when there is an existing inventory of affordable housing.

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B. Temporary Lodging Becomes Permanent. The AO may determine the lodging that the civilian employee initially occupied and later became a civilian employee's permanent housing was "temporary lodging" for a specific time period. The AO should consider lease duration, HHG movement into the lodging, lodging type, expressions of intent, attempts to secure permanent private-sector housing, and how long the civilian employee occupied the lodging.

## 054204. Civilian Employee Returning from Foreign Area through the DoD Priority Placement Program (PPP)

The gaining activity pays the TQSE allowance when a civilian employee returning from an

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assignment in a foreign area is placed through the PPP. For such moves, the TQSE is a non-discretionary allowance and the gaining activity must authorize and pay it when the civilian employee meets the eligibility requirements for a move due to a RIF or transfer of function. TQSE for PPP is authorized according to the procedures in this paragraph, subject to the following limitations:

A. TQSE (LP) is authorized in accordance with paragraph 054206-A.

B. TQSE (AE). The AO, not the civilian employee, determines if TQSE (AE) is offered is authorized in accordance with paragraph-054207-A.

CB. TQSE (LS). The AO, not the civilian employee, determines if TQSE (LS) is offered. If the AO offers and the civilian employee accepts TQSE (LS), it must be authorized for 30 days. TQSE (LS) is limited to 30 days, with no extensions under any circumstances.

## 054205. Temporary Quarters Subsistence Allowance (TQSA)

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## 054206. TQSE (LP)

TQSE (LP) is the preferred TQSE reimbursement method for AOs to offer to civilian employees. TQSE (LP) is based on the locality rate of the -old or new PDS, or combination thereof, wherever temporary quarters will be occupied. The AO, not the civilian employee, determines if TQSE (LP) is necessary and the time period authorized on a case-by-case basis. TQSE (LP) reimbursement is the actual daily temporary lodging cost and a daily M&IE allowance not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate for the locality at the old or new official station or combination, wherever temporary lodging will be occupied. TQSE (LP) must be reasonable and if expenses exceed the maximum allowable amount, the civilian employee will not be reimbursed for more than the maximum allowable amount. AEA may not be authorized or approved for TQSE (LP) unless the PDS is located in a Presidentially-Declared Disaster area under the Stafford Act (see par. 054210). TQSE (LP) reimbursement may extend up to 120 days, taking into account that the percentage multipliers change after 30 days in temporary lodging.

<u>Table 5-84a. TQSE (LP) Allowable and Non-Allowable Expenses</u>		
<u>1</u>	<u>Allowed</u>	<u>a. Fees and tips for meals and lodging.</u> <u>b. Meals and groceries.</u> <u>c. Laundry.</u> <u>d. Cleaning and pressing of clothing.</u> <u>e. Temporary lodging, including lodging taxes or, if temporary lodging is located in a foreign area, the cost of a value-added tax (VAT) relief certificate if the certificate is used to avoid paying the lodging tax.</u>  <u>Note: See 054206-H for reimbursement of lodging taxes.</u>
<u>2</u>	<u>Not Allowed</u>	<u>a. Local transportation expenses.</u> <u>b. Expenses above the maximum authorized.</u>

### A. Time Limitations

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1. Initial TQSE (LP) Period. TQSE (LP) may be authorized in increments of 30 days or less, not to exceed 60 consecutive days, but only for the time that temporary lodging is required.

2. Additional TQSE (LP) Period. If a civilian employee provides acceptable written justification and documentation, an AO may authorize or approve TQSE (LP) for an additional 60 or fewer consecutive days to total no more than 120 days, including the initial TQSE (LP). TQSE (LP)-period extensions are not automatic and must be held to a minimum. The AO may authorize extensions only if he or she determines there are compelling reasons for the continued temporary lodging occupancy due to circumstances beyond the civilian employee's control. The civilian employee's written justification describing the circumstances beyond his or her control and the AO's documentation supporting the approval or denial of the requested extension must be retained. Acceptable circumstances include, but not limited to, any of the following:

a. Delayed HHG transportation or delivery to the new permanent private-sector housing due to extended transit time for ocean transportation, availability of service providers, pandemics, strikes, customs clearance, hazardous weather, fires, floods, or other Acts of God.

b. Delayed occupancy of new permanent private-sector housing due to unanticipated problems such as unforeseen delays in permanent-housing settlement or closing, or unforeseen short-term delays in new-dwelling construction.

c. Inability to locate permanent private-sector housing adequate for family needs due to housing conditions at the new PDS.

d. Sudden illness, injury, or death of the civilian employee or of an immediate family member.

B. Occupancy Time Frames. The occupancy period for temporary lodging runs concurrently for the civilian employee and all dependents. The civilian employee may occupy temporary lodging at one location while a dependent occupies temporary lodging at another location. If a civilian employee moves HHG into temporary lodging occupied initially at a new PDS and continues occupancy indefinitely, the temporary lodging is considered "permanent private-sector housing" starting on the date the HHG is delivered. However, the AO may determine it is still "temporary lodging" after considering lease duration, HHG movement into the lodging, lodging type, expressions of intent, attempts to secure permanent private-sector housing, and how long the civilian employee occupied the lodging.

1. Starting Occupancy. Temporary lodging occupancy may start as soon as the civilian employee has signed a service agreement and TQSE allowances have been authorized in a PCS order. TQSE must begin within 1 year after the civilian employee's effective date of transfer, unless that time is extended in par. 053712.

## 2. Occupancy Interruptions

a. Once TQSE (LP) begins, the period continuously runs uninterrupted until the civilian employee or any dependent occupies permanent lodging or the authorized time period ends. Events that interrupt the TQSE (LP) continuous period are:

(1) Actual travel time for travel between the old PDS and new PDS.

(2) Necessary official duties, such as an intervening TDY or military duty.



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(3) Non-official necessary interruptions, such as hospitalization.

(4) Approved sick leave but not annual leave.

b. Other reasons beyond the civilian employee's control interrupt the continuous period if acceptable to the AO.

c. When official travel interrupts occupancy of temporary lodging, the actual time en route, limited to the authorized allowable travel time, is excluded from the eligibility period, which resumes when temporary lodging is reoccupied. The time period continues to run if a dependent occupies temporary lodging at the civilian employee's new PDS, or another location, during the civilian employee's TDY or military duty training assignment. When a civilian employee retains temporary lodging while on a TDY, the cost is reimbursed as part of the TQSE (LP) allowance (in addition to per diem received for the TDY) if the AO determines that the civilian employee acted reasonably in retaining the temporary lodging.

d. The absence period is excluded from the number of days authorized for occupying temporary lodging. The civilian employee is eligible for TQSE (LP) when he or she resumes occupying temporary lodging at the new PDS. TQSE eligibility continues for the remainder of the authorized time, if necessary.

3. Ending Occupancy. Temporary lodging occupancy ends when the civilian employee or a dependent occupies permanent private-sector housing or the authorized time period expires, whichever occurs first.

C. Receipts and Supporting Statement. Receipts and a written supporting statement must accompany a TQSE (LP) claim. Use DD Form 2912, "Claim for Temporary Quarters Subsistence Expense (TQSE)," to document TQSE expenses for reimbursement.

1. Receipts. Receipts are required for lodging costs paid and must show the location, dates, and who occupied the lodging. Lodging taxes and other subsistence expenses of \$75 or more requires a receipt. There is no requirement to document M&IE.

2. Supporting Statement. The supporting statement must include:

a. Travel status and temporary lodging occupancy (for subsistence expense purposes) that occur the same day, the date, and the arrival and departure times at the temporary lodging location.

b. The date that permanent private-sector housing occupancy starts or the date that HHG is moved into permanent private-sector housing.

c. The amount of lodging paid for each day.

## D. Conditions Affecting Reimbursement

1. Partial Days of TQSE (LP). Temporary lodging occupancy for less than a whole calendar day is the same as 1 full calendar day for TQSE (LP) reimbursement.

2. En Route Travel. Reimbursement may not be paid under both TQSE (LP) and another subsistence expense allowance within the same calendar day, unless TQSE (LP) is claimed on the same day that en route travel per diem ends. In this case, compute en route travel per diem under applicable

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partial-day rules and claim TQSE (LP) reimbursement for expenses incurred after 1800 (6 p.m.) on that day. Par. 054205 explains limitations on duplication of allowances.

3. Temporary Lodging Occupancy in All Other Cases. The TQSE (LP) period starts at 0001 of the calendar day that TQSE (LP) reimbursement is claimed, provided temporary lodging is occupied during that calendar day.

4. TQSE (LP) Period Termination. The temporary lodging period ends at 2400 on either the day before the civilian employee or his or her dependents occupies permanent residence quarters, or the day that authorized TQSE expires, whichever occurs first.

5. Meal Preparation in Temporary Lodging. If the temporary lodging has meal-preparation facilities available and those facilities are used, the cost for groceries consumed on a daily basis is allowable.

6. Lodging with a Friend or Relative. When an official traveler lodges with a friend or relative the official traveler may be reimbursed for the additional lodging costs the host incurs while accommodating the traveler, if the traveler can substantiate the costs and the AO determines the costs are reasonable. The traveler may not be reimbursed the cost of comparable conventional lodging in the area or a lump sum. A traveler who lodges with a friend or relative is authorized the appropriate M&IE rate, if otherwise eligible.

7. Allowable Expenses when an Apartment, House, Mobile Home or Recreational Vehicle Is Rented or Used for Lodging

a. When a civilian employee on PCS at the old or new PDS rents commercial or private lodging, a furnished or unfurnished apartment, house, mobile home, or recreational vehicle for use as lodging, TQSE (LP) lodging expenses are computed according to par. 020303. Any lodging, apartment, house, or mobile home that is already or will become the PDS permanent residence cannot also be used as a temporary residence.

b. To calculate the reimbursement amount, determine the daily TQSE (LP) lodging rate and prorate the total allowable expenses used by the number of TQSE (LP) days used then compare the actual daily TQSE (LP) lodging cost against the locality's daily lodging rate and pay the lesser amount.

8. Reimbursement Limitation when Purchasing a Mobile Home. TQSE (LP) expenses are limited to the temporary expenses listed in par. 020303 when a mobile home is purchased as a temporary residence and used while seeking a primary residence at the new PDS other than the mobile home being used as temporary lodging. Real estate expenses, such as mortgage or interest fees, are not authorized. If the civilian employee's primary residence is already or will become the home used as a temporary residence, TQSE is not authorized.

9. HHT Deduction

a. If a civilian employee is paid or reimbursed for HHT days and authorized TQSE (LP) for more than 30 days, then the actual number of HHT days paid or reimbursed are deducted from the second 30-day TQSE (LP) period, limited to 10 days. When HHT (Lump Sum) is paid, 5 days are subtracted from TQSE (LP) if one person travels on the HHT. Subtract 6 days from TQSE (LP) if more than one person travels on the HHT (Lump Sum). If an HHT was originally authorized for more than the number of days used, then subtract the actual number of HHT days used. The number of days authorized for TQSE (LP) is reduced for the entire family when the civilian employee, the spouse, or both make an

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HHT. The percentage multiplier used for calculating TQSE (LP) may not be reduced based on the number of days used for an HHT.

b. To illustrate the deduction of an HHT from TQSE (LP), an example is provided below. Additional examples are on the DTMO website.

(1) Scenario – TQSE (LP) with HHT Lodging Plus Deduction. A civilian employee is authorized and used 60 days of TQSE (LP) in the CONUS. The civilian employee used and was reimbursed 9 days for an HHT.

(2) Computation. The first 30 days of the TQSE (LP) are paid at the higher percentage rate of the locality per diem rate. The remaining 21 days are paid at the reduced percentage of the locality per diem rate. Although 60 days of TQSE (LP) were authorized and used, the civilian employee is actually paid for 51 days. The difference is the 9 days of HHT that were deducted from the second 30-day period.

10. Per Diem Rates. Lodging rates and M&IE rates remain as separate maximum amounts for purposes of calculating TQSE (LP). Use the PDS locality per diem rate to calculate TQSE (LP).

<b>Table 5-85a. Per Diem and M&amp;IE Daily Rate for TQSE (LP)</b>		
<b>First 30 days</b>		
<b>If...</b>	<b>Then the daily rate is limited to...</b>	
<u>1</u>	<u>a civilian employee is authorized TQSE (LP),</u>	<u>the maximum per diem rate and M&amp;IE rate.</u>
<u>2</u>	<u>an unaccompanied spouse or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,</u>	
<u>3</u>	<u>a spouse or domestic partner accompanies a civilian employee in TQSE (LP),</u>	<u>50% of the daily maximum per diem rate and 50% of the daily maximum M&amp;IE rate.</u>
<u>4</u>	<u>a dependent other than a spouse or domestic partner is age 12 or older,</u>	<u>40% of the daily maximum per diem rate and 40% of the daily maximum M&amp;IE rate.</u>
<u>5</u>	<u>a dependent is under age 12,</u>	<u>40% of the daily maximum per diem rate and 40% of the daily maximum M&amp;IE rate.</u>
<b>Second 30 days</b>		
<u>6</u>	<u>a civilian employee, unaccompanied spouse, or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,</u>	<u>75% of the daily maximum per diem rate and 75% of the daily maximum M&amp;IE rate.</u>
<u>7</u>	<u>a spouse or domestic partner accompanies a civilian employee,</u>	<u>45% of the daily maximum per diem rate and 45% of the daily maximum M&amp;IE rate.</u>
<u>8</u>	<u>a dependent, other than a spouse or domestic partner, is age 12 or older,</u>	
<u>9</u>	<u>a dependent is under age 12,</u>	<u>35% of the daily maximum per diem rate and 35% of the daily maximum M&amp;IE rate.</u>
<b>Beyond First 60 days</b>		
<u>10</u>	<u>a civilian employee, unaccompanied spouse, or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,</u>	<u>55% of the daily maximum per diem rate and 55% of the daily maximum M&amp;IE rate.</u>

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<b>Table 5-85a. Per Diem and M&amp;IE Daily Rate for TQSE (LP)</b>		
11	<u>a spouse or domestic partner accompanies a civilian employee in TQSE (LP),</u>	<u>40% of the daily maximum per diem rate and 40% of the daily maximum M&amp;IE rate.</u>
12	<u>a dependent other than a spouse or domestic partner is age 12 or older,</u>	<u>40% of the daily maximum per diem rate and 40% of the daily maximum M&amp;IE rate.</u>
13	<u>a dependent is under age 12,</u>	<u>30% of the daily maximum per diem rate and 30% of the daily maximum M&amp;IE rate.</u>

E. TQSE After the First 60 Days. When the AO authorizes a time extension of TQSE (LP) for temporary lodging occupancy beyond the first 60 days, the additional days must be computed at the reduced rates as specified in Table 5-85a.

F. Denying Reimbursement. The AO may deny reimbursement of any claimed TQSE lodging expenses that appear to be unreasonable if the traveler cannot justify the expenses when TQSE (LP) is being paid. The lack of adequate documentation for the questionable TQSE period does not prohibit reimbursement for the remaining TQSE days nor does the Tainted Day rule apply. The Tainted Day rule applies only when there is reasonable suspicion of fraud supported by evidence sufficient to overcome the usual presumption of honesty and fair dealing by the civilian employee. The Tainted Day rule would void the TQSE (LP) claim in its entirety when any authorized TQSE day is tainted for fraudulent expenses.

G. TQSE (LP) Advance. A TQSE (LP) advance may be paid to cover the estimated expenses for up to 30 days. The DoD Component may subsequently pay additional travel advances for periods up to 30 days, limited to the maximum TQSE (LP) period.

H. Miscellaneous Expenses. Temporary lodging taxes are a separately reimbursable TQSE (LP) miscellaneous expense.

## **054207. TQSE (AE) Option**

TQSE (AE) is based on the PDS locality per diem rate. ~~TQSE (AE) is based on the Standard CONUS per diem rate for temporary lodging occupied in any locality in the CONUS. For a PDS OCONUS, TQSE (AE) is based on the PDS locality per diem rate. The PDS locality per diem rate is used, not the per diem rate for the location of the temporary lodging OCONUS.~~ AEA may not be authorized or approved for TQSE (AE) unless the PDS is located in a Presidentially-Declared Disaster area under the Stafford Act (see par. 054210). The AO, not the civilian employee, determines if TQSE (AE) is necessary and the time period authorized on a case-by-case basis. TQSE (AE) reimbursement is for the lesser of the actual allowable expenses incurred for each day of the authorized period or the maximum allowable amount payable for that same eligibility period. TQSE (AE) expenses are those directly related to temporary lodging occupancy within the TQSE eligibility period, and are reasonable and substantiated. The AO may deny reimbursement of any claimed TQSE expenses that appear to be unreasonable if the traveler cannot justify the expenses with supporting documentation. Under no circumstances may TQSE (AE) be paid for more than a total of 120 days.

<b>Table 5-84b. TQSE (AE) Allowable and Non-Allowable Expenses</b>		
1	Allowed	<ul style="list-style-type: none"> <li>a. Fees and tips for meals and lodging.</li> <li>b. Meals and groceries.</li> <li>c. Laundry.</li> <li>d. Cleaning and pressing of clothing.</li> </ul>

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		<p>e. Temporary lodging, including lodging taxes or, if temporary lodging is located in a foreign area, the cost of a value-added tax (VAT) relief certificate if the certificate is used to avoid paying the lodging tax.</p> <p><u>Note: See 054207-H for reimbursement of lodging taxes.</u></p> <p><del>f. The cost of moving HHG to the temporary lodging and removing HHG from SIT for the sole purpose of furnishing the temporary lodging. This HHG moving cost is a TQSE expense and not an HHG expense.</del></p> <p><del>g. The cost of moving the HHG from the temporary lodging to permanent private-sector housing.</del></p>
2	Not Allowed	<p>a. Local transportation expenses.</p> <p>b. Expenses above the maximum authorized.</p>

### A. Time Limitations

1. Initial TQSE (AE) Period. TQSE (AE) may be authorized for 60 or fewer consecutive days, but *only* for the time that temporary lodging is required.

2. Additional TQSE (AE) Period. If a civilian employee provides acceptable written justification and documentation, an AO may authorize or approve TQSE (AE) for an additional 60 or fewer consecutive days to total no more than 120 days, including the initial TQSE (AE). TQSE (AE)-period extensions are not automatic and must be held to a minimum. The AO may authorize extensions only if he or she determines there are compelling reasons for the continued temporary lodging occupancy due to circumstances beyond the civilian employee’s control. The civilian employee’s written justification describing the circumstances beyond his or her control and the AO’s documentation supporting the approval or denial of the requested extension must be retained. Acceptable circumstances include, but not limited to, any of the following:

a. Delayed HHG transportation or delivery to the new permanent private-sector housing due to extended transit time for ocean transportation, [availability of service providers, pandemics](#), strikes, customs clearance, hazardous weather, fires, floods, or other Acts of God.

b. Delayed occupancy of new permanent private-sector housing due to unanticipated problems such as unforeseen delays in permanent-housing settlement or closing, or unforeseen short-term delays in new-dwelling construction.

c. Inability to locate permanent private-sector housing adequate for family needs due to housing conditions at the new PDS.

d. Sudden illness, injury, or death of the civilian employee or of an immediate family member.

B. Occupancy Time Frames. The occupancy period for temporary lodging runs concurrently for the civilian employee and all dependents. The civilian employee may occupy temporary lodging at one location while a dependent occupies temporary lodging at another location. If a civilian employee moves HHG into temporary lodging occupied initially at a new PDS and continues occupancy indefinitely, the temporary lodging is considered “permanent private-sector housing” starting on the date the HHG is delivered. However, the AO may determine it is still “temporary lodging” after considering lease duration, HHG movement into the lodging, lodging type, expressions of intent, attempts to secure permanent private-sector housing, and how long the civilian employee occupied the lodging.

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1. Starting Occupancy. Temporary lodging occupancy may start as soon as the civilian employee has signed a service agreement and TQSE allowances have been authorized in a PCS order. TQSE must begin within 1 year after the civilian employee's effective date of transfer, unless that time is extended in [par. 053712](#).

## 2. Occupancy Interruptions

a. Once TQSE (AE) begins, the period continuously runs uninterrupted until the civilian employee or any dependent occupies permanent lodging or the authorized time period ends. Events that interrupt the TQSE (AE) continuous period are:

- (1) Actual travel time for travel between the old PDS and new PDS.
- (2) Necessary official duties, such as an intervening TDY or military duty.
- (3) Non-official necessary interruptions, such as hospitalization.
- (4) Approved sick leave but not annual leave.

b. Other reasons beyond the civilian employee's control interrupt the continuous period if acceptable to the AO.

c. When official travel interrupts occupancy of temporary lodging, the actual time en route, limited to the authorized allowable travel time, is excluded from the eligibility period, which resumes when temporary lodging is reoccupied. The time period continues to run if a dependent occupies temporary lodging at the civilian employee's new PDS, or another location, during the civilian employee's TDY or military duty training assignment. When a civilian employee retains temporary lodging while on a TDY, the cost is reimbursed as part of the TQSE (AE) allowance (in addition to per diem received for the TDY) if the AO determines that the civilian employee acted reasonably in retaining the temporary lodging.

d. The absence period is excluded from the number of days authorized for occupying temporary lodging. The civilian employee is eligible for TQSE (AE) when he or she resumes occupying temporary lodging at the new PDS. TQSE eligibility continues for the remainder of the authorized time, if necessary.

3. Ending Occupancy. Temporary lodging occupancy ends when the civilian employee or a dependent occupies permanent private-sector housing or the authorized time period expires, whichever occurs first.

C. Receipts and Supporting Statement. Receipts and a written supporting statement must accompany a TQSE (AE) claim. Use DD Form 2912, "Claim for Temporary Quarters Subsistence Expense (TQSE)," to document TQSE expenses for reimbursement. Actual expenses must be itemized in a manner that permits a review of amounts spent daily for lodging, meals, and other allowable subsistence expenses.

1. Receipts. Receipts are required for lodging costs paid and must show the location, dates, and who occupied the lodging. Any single expense of \$75 or more requires a receipt, including a single meal expense.

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## 2. Supporting Statement. The supporting statement must include:

a. The actual cost of each meal, the day and date on which each meal was consumed, where it was purchased (restaurant or grocery store), and who consumed it.

b. Travel status and temporary lodging occupancy (for subsistence expense purposes) that occur the same day, the date, and the arrival and departure times at the temporary lodging location.

c. The date that permanent private-sector housing occupancy starts or the date that HHG is moved into permanent private-sector housing.

d. The amount of lodging paid for each day.

## D. Conditions Affecting Reimbursement

1. Partial Days of TQSE (AE). Temporary lodging occupancy for less than a whole calendar day is the same as 1 full calendar day for TQSE (AE) reimbursement.

2. En Route Travel. Reimbursement may not be paid under both TQSE (AE) and another subsistence expense allowance within the same calendar day, unless TQSE (AE) is claimed on the same day that en route travel per diem ends. In this case, compute en route travel per diem under applicable partial-day rules and claim TQSE (AE) reimbursement for expenses incurred after 1800 (6 p.m.) on that day. [Par. 054205](#) explains limitations on duplication of allowances.

3. Temporary Lodging Occupancy in All Other Cases. The TQSE (AE) period starts at 0001 of the calendar day that TQSE (AE) reimbursement is claimed, provided temporary lodging is occupied during that calendar day.

4. TQSE (AE) Period Termination. [The temporary lodging period ends at 2400 on either the day before the civilian employee or his or her dependents occupies permanent residence quarters, or the day that authorized TQSE expires, whichever occurs first](#) ~~The temporary lodging period ends at 2400 on the last day of eligibility.~~

5. Meal Preparation in Temporary Lodging. If the temporary lodging has meal-preparation facilities available and those facilities are used, the cost for groceries consumed on a daily basis is allowable. Claims must show the total amount for each daily meal.

6. Lodging with a Friend or Relative. When an official traveler lodges with a friend or relative the official traveler may be reimbursed for the additional lodging costs the host incurs while accommodating the traveler, if the traveler can substantiate the costs and the AO determines the costs are reasonable. The traveler may not be reimbursed the cost of comparable conventional lodging in the area or a lump sum. A traveler who lodges with a friend or relative is authorized the appropriate M&IE rate, if otherwise eligible.

7. Allowable Expenses when an Apartment, House, Mobile Home or Recreational Vehicle Is Rented or Used for Lodging

a. When a civilian employee on PCS at the old or new PDS rents commercial or private lodging, a furnished or unfurnished apartment, house, mobile home, or recreational vehicle for use as lodging, TQSE (AE) lodging expenses are computed according to [par. 020303](#). Any lodging, apartment, house, or mobile home that is already or will become the PDS permanent residence cannot also be used as

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a temporary residence.

b. To calculate the reimbursement amount, determine the daily TQSE (AE) lodging rate and prorate the total allowable expenses used by the number of TQSE (AE) days used then compare the actual daily TQSE (AE) lodging cost against the locality's daily lodging rate and pay the lesser amount. ~~lodging amount against the Standard CONUS daily lodging rate and pay the lesser amount.~~

8. Reimbursement Limitation when Purchasing a Mobile Home. TQSE (AE) expenses are limited to the temporary expenses listed in [par. 020303](#) when a mobile home is purchased as a temporary residence and used while seeking a primary residence at the new PDS other than the mobile home being used as temporary lodging. Real estate expenses, such as mortgage or interest fees, are not authorized. If the civilian employee's primary residence is already or will become the home used as a temporary residence, TQSE is not authorized.

## 9. HHT Deduction

a. If a civilian employee is paid or reimbursed for HHT days and authorized TQSE (AE) ~~is subsequently claimed~~ for more than 30 days, then the actual number of HHT days paid or reimbursed, ~~whether on a Lodging Plus or lump sum basis,~~ are deducted from the ~~first~~ second 30-day TQSE (AE) period ~~authorized~~, limited to 10 days. When HHT (Lump Sum) is paid, 5 days are subtracted from TQSE (AE) if one person travels on the HHT. Subtract 6 days from TQSE (AE) if more than one person travels on the HHT (Lump Sum). If an HHT was originally authorized for more than the number of days used, then subtract the actual number of HHT days used. The number of days authorized for TQSE (AE) is reduced for the entire family when the civilian employee, the spouse, or both make an HHT. ~~There is no deduction from the number of days authorized for TQSE (LS) for the number of days paid under HHT (Lump Sum) or reimbursed under HHT (Lodging Plus Method) for an HHT, and TQSE (LS) is paid for the number of days authorized, not the number of days temporary lodging was occupied. The percentage multiplier used for calculating TQSE (AE) may not be reduced based on the number of days used for a HHT.~~

b. To illustrate the deduction of an HHT from TQSE (AE), one example is provided below. Additional examples are on the [DTMO website](#).

(1) Scenario -- TQSE (AE) with HHT Lodging Plus Deduction. A civilian employee is authorized and used 60 days of TQSE (AE) in the CONUS. The civilian employee used and was reimbursed 9 days for an HHT using the Lodging Plus method.

(2) Computation. The first 30 days of the TQSE (AE) are paid at the higher percentage rate of the locality per diem rate. The remaining 21 days are paid at the reduced percentage of the locality per diem rate. Although 60 days of TQSE (AE) were authorized and used, the civilian employee is actually paid for 51 days. The difference is the 9 days of HHT that were deducted from the second 30-day period.

~~(a) TQSE(AE) was authorized and claimed for more than 30 days. Deduct the 9 days used on the HHT from the first 30 day period of TQSE(AE). The civilian employee is reimbursed expenses for the first 21 days at the amounts he or she actually spent for each day, limited to the applicable daily percentage of the Standard CONUS rate for the first 30 day period. The civilian employee must itemize the expenses actually incurred on each day.~~

~~(b) The civilian employee is reimbursed expenses for the next 30 days at the amounts he or she actually spent, limited to the applicable reduced percentage of the Standard CONUS~~



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rate for the second and subsequent 30-day periods.

~~(3) The first 21 days of the TQSE(AE) are paid at the higher percentage rate of the Standard CONUS rate. The remaining 30 days are paid at the reduced percentage of the Standard CONUS rate. Although 60 days of TQSE(AE) were authorized and used, the civilian employee is actually paid for 51 days. The difference is the 9 days of HHT that were deducted from the initial 30-day period.~~

10. Per Diem Rates. ~~While in the CONUS, use the Standard CONUS per diem rate. If OCONUS, both non-foreign and foreign areas OCONUS, use the PDS locality per diem rate, not the lodging location, in effect on the days temporary lodging is occupied. Use the PDS locality per diem rate to calculate TQSE (AE).~~

<b>Table 5-85b. Per Diem Daily Rate for TQSE (AE)</b>		
<b>First 30 days</b>		
	<b>If...</b>	<b>Then the daily rate is limited to...</b>
1	a civilian employee is <u>authorized in</u> TQSE (AE),	the maximum per diem rate.
2	an unaccompanied spouse or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,	
3	a spouse or domestic partner accompanies a civilian employee in TQSE (AE),	
4	a dependent other than a spouse or domestic partner is age 12 or older,	
5	a dependent is under age 12,	
<b>Second 30 days</b>		
6	a civilian employee, unaccompanied spouse, or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,	75% of the daily maximum per diem rate.
7	a spouse or domestic partner accompanies a civilian employee,	<del>50</del> 45% of the daily maximum per diem rate.
8	a dependent, other than a spouse or domestic partner, is age 12 or older,	
9	a dependent is under age 12,	<del>40</del> 35% of the daily maximum per diem rate.
<b>Beyond First 60 days</b>		
<u>10</u>	<u>a civilian employee, unaccompanied spouse, or unaccompanied domestic partner occupies temporary lodging in a location separate from the civilian employee's location,</u>	<u>55% of the daily maximum per diem rate.</u>
<u>11</u>	<u>a spouse or domestic partner accompanies a civilian employee,</u>	<u>40% of the daily maximum per diem rate.</u>
<u>12</u>	<u>a dependent, other than a spouse or domestic partner, is age 12 or older,</u>	
<u>13</u>	<u>a dependent is under age 12,</u>	

E. TQSE After the First 60 Days. When the AO authorizes a time extension in TQSE (AE) for

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temporary lodging occupancy beyond the first 60 days, the additional days must be computed at the ~~same reduced rates as specified in Table 5-85b.~~ allowed for the second 30-day period in Table 5-85.

F. Denying Reimbursement. The AO may deny reimbursement of any claimed TQSE lodging or meal expenses that appear to be unreasonable if the traveler cannot justify the expenses when TQSE (AE) is being paid. The lack of adequate documentation for the questionable TQSE period does not prohibit reimbursement for the remaining TQSE days nor does the Tainted Day rule apply. The Tainted Day rule applies only when there is reasonable suspicion of fraud supported by evidence sufficient to overcome the usual presumption of honesty and fair dealing by the civilian employee. The Tainted Day rule would void the TQSE (AE) claim in its entirety when any authorized TQSE day is tainted for fraudulent expenses.

G. TQSE (AE) Advance. A TQSE (AE) advance may be paid to cover the estimated expenses for up to 30 days. The DoD Component may subsequently pay additional travel advances for periods up to 30 days, limited to the maximum TQSE (AE) period.

H. Miscellaneous Expenses. Temporary lodging taxes are a separately reimbursable TQSE (AE) miscellaneous expense.

## 054208. TQSE (LS) Option

TQSE (LS) is a fixed-payment amount that is based on the locality per diem rate at either the old PDS or new PDS. The applicable per diem rate is the rate prescribed for the locality and season when the civilian employee occupies temporary lodging. If new per diem rates are prescribed for a locality after an offer, but before travel, the AO must use the rates that were in effect when the civilian employee accepted the TQSE (LS) offer. See [Temporary Quarters Subsistence Expense Lump Sum \(TQSE\(LS\)\) Computation](#) for examples of how to calculate a TQSE (LS) payment amount. The AO, not the civilian employee, determines if TQSE ~~(LS) instead of TQSE (AE)~~ is offered and the number of days necessary, limited to 30 days.

A. AO Considerations. The following factors must be considered before authorizing TQSE (LS):

1. Ease of Administration. TQSE (LS) does not require the review of claims, receipts, and supporting statements for the validity, accuracy, and reasonableness of each expense amount because receipts and supporting statements are not required. The civilian employee is paid before the occupancy of temporary lodging, eliminating the after-the-fact voucher process.

2. Cost. The AO should compare the cost of TQSE (LS) to the cost of TQSE ~~(AE)~~ (LP).

3. Civilian Employee Choice. If the AO offers a civilian employee ~~the TQSE (LS) option,~~ the civilian employee must choose between TQSE (LS), TQSE (LP), ~~and~~ TQSE (AE) and the travel order must document that decision. The TQSE (LS) option is only an offer and the civilian employee is not obligated to accept it. A civilian employee may decline the TQSE (LS) offer and choose to be reimbursed by TQSE (AE) or TQSE (LP).

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~~Note: If the AO inadvertently fails to offer a civilian employee TQSE (LS) and the civilian employee's PCS travel order reflects TQSE as authorized, but does not clearly reflect the TQSE (AE) method, the Service or Agency may correct the civilian employee's PCS order to permit the TQSE (LS) option if the civilian employee requests.~~

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## B. Payment Limitations

1. Temporary lodging must be occupied for TQSE (LS) to be paid.
2. The civilian employee must sign a statement, which must be included as part of the service agreement, asserting that he or she will occupy temporary lodging and incur TQSE expenses. If temporary lodging is not occupied and no expense was incurred, the civilian employee must return the TQSE (LS) payment.
3. The number of days offered for TQSE (LS) is prospective and must be established in advance. TQSE (LS) cannot be authorized for more than 30 days under any circumstances.
4. Once TQSE (LS) is selected, the civilian employee may not be paid any additional TQSE if the TQSE (LS) is inadequate to cover temporary living expenses. The fixed-payment amount does not change for any revised PDS per diem rates effective after the date the civilian employee accepts the offer.
5. Although receipts and supporting documentation are not required for TQSE (LS) payment, the civilian employee should retain lodging receipts or other proof that temporary lodging was occupied for at least 1 night in case the AO requests proof. Without sufficient proof, the Service or Agency may require TQSE (LS) repayment.
6. If the TQSE (LS) is greater than the amount necessary to cover the civilian employee's TQSE expenses, any balance belongs to the civilian employee as long as temporary lodging was occupied, even if the lodging was occupied for fewer days than authorized.

C. Time Limitation. The Service or Agency cannot impose limitations on the TQSE (LS) start date.

D. Erroneous Advice. Erroneous advice provided by Government officials is not a basis for reimbursement. A civilian employee may not be paid for additional days beyond those originally authorized, even if he or she erroneously inferred or was told that TQSE (LS) would continue beyond 30 days.

## E. Computation Rules

1. HHT. The number of days paid or reimbursed for an HHT (Lump Sum) or HHT (Lodging Plus Method) are not deducted from the number of days authorized for TQSE (LS). TQSE (LS) is paid for the number of days authorized, not the number of days temporary lodging was occupied.

2. Number of People. TQSE (LS) payment is based on the civilian employee and number of dependents actually moving to the new PDS, not those who actually occupy the temporary lodging. If payment was initially made for more dependents than actually move to the new PDS, then the civilian employee must pay back the TQSE (LS) paid for any dependent who did not move.

3. Per Diem Rate. The per diem rate used for TQSE (LS) payment is the maximum locality per diem rate at either the old or new PDS, ~~whether in the CONUS or OCONUS~~ (see par. 054207).

4. Computation. Table 5-86 specifies the steps for determining TQSE (LS).

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Table 5-86. Computations for Determining TQSE (LS) Amount		
1	Civilian Employee, <u>Unaccompanied Spouse, or Domestic Partner</u>	Multiply the locality per diem rate by 75% to compute the daily rate. Then, multiply the daily rate by the number of days authorized.
2	Dependent	Multiply the <del>locality maximum</del> per diem rate by 25% to compute the daily rate. Then, multiply the daily amount by the number of days authorized.
3	Total payment TQSE(LS) = Payment total for civilian employee, <u>unaccompanied spouse or domestic partner</u> + Payment total for dependents	

## 054209. TQSE (AE) for Locations Impacted by Hurricane Idalia

A. Authority. This section applies to employees relocating to locations in Florida and South Carolina impacted by Hurricane Idalia. [FTR Bulletin 23-08](#) is the authority for this temporary change and provides effective dates. This authority expires 180 days from the respective effective dates, unless extended or rescinded by GSA.

### B. Allowances.

1. [Table 5-83](#), which requires that temporary quarters be in reasonable proximity to the old or new official station, is waived for employees relocating to impacted areas.
2. [Par. 054206](#) provides that TQSE (AE) is paid using the standard CONUS rate. [FTR Bulletin 23-08](#) provides that the AO may authorize TQSE (AE) at the applicable locality per diem rate or authorize actual expense allowance for TQSE within the impacted areas.
3. The maximum limit of 120 consecutive days for TQSE (AE) is not waived, nor does the bulletin change the lump sum allowance.

## 054210. TQSE for Locations in Presidentially-Declared Disaster Areas

A. Authority. This section applies to civilian employees and dependents whose old or new PDS is located in a Presidentially-Declared Disaster area under the Stafford Act. 41 CFR § 302-6.24 is the authority that exempts temporary lodging located in Presidentially-Declared Disaster areas from the “reasonable proximity” requirement, removes the limitation of the applicable per diem allowance for TQSE-AE to the standard CONUS rate for temporary lodging located in CONUS (41 CFR § 302-6.102), and authorizes TQSE at the applicable locality per diem allowance or authorizes actual expenses on an individual basis.

### B. Allowances.

1. A civilian employee and dependents may be authorized to occupy temporary quarters outside the proximity requirements when relocating to a Presidentially-Declared Disaster area under the Stafford Act.
2. TQSE may be authorized at the locality per diem rate or actual expenses may be authorized on an individual basis. Per diem rates are not authorized to exceed the 300 percent ceiling. See TQSE Actual Expense Allowance computation example.

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3. A blanket actual expense authorization may be issued for official relocation travel performed on or after the date of the Presidentially-Declared Disaster under the Stafford Act.

C. Scope. TQSE authorizations must apply to a specific Presidentially-Declared Disaster and must end on the expiration date of the declared disaster, or one year from the date the declaration is issued, whichever is sooner. A blanket actual expense authorization does not apply to any travel performed during TDY.

D. Time Limitation. The maximum limit of 120 consecutive days that TQSE may be authorized is statutorily based and remains in effect.

E. Payment Limitation. An authorized TQSE method cannot be changed once travel has begun.

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## APPENDIX A: DEFINITIONS AND ACRONYMS

[PRESIDENTIALLY-DECLARED DISASTER](#) is a major disaster or emergency declared by the President of the United States pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended (42 U.S.C. 5121 et seq.).

### B. Acronyms

Acronym	Meaning
<u>TQSE (LP)</u>	<u>Lodgings Plus Reimbursement for Temporary Quarters Subsistence Expenses</u>

## ORDER PREPARATION FOR PERMANENT DUTY OR TEMPORARY CHANGE OF STATION (TCS) TRAVEL (DD FORM 1614)

The [DD Form 1614](#), “Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel,” is used as a request and order for all official travel by a civilian employee and his or her family on a permanent change of station (PCS) or TCS order. [DD Form 1614](#) must not be used for a contractor’s travel. The form implements the Privacy Act of 1974 ([5 United States Code § 552a](#)) by adding a Privacy Act Statement. The form may be reproduced locally and made available to the individual supplying the information. Explanatory material for completing [DD Form 1614](#) follows. For distribution and for electronic signature provisions, refer to the DTMO website on “Travel Orders.”

Item	Instructions
1. Date	Enter today’s date in the format YYYYMMDD.
2. Name	Enter the civilian employee’s last name, first name, and middle initial.
3. Social Security Number	Enter the civilian employee’s full Social Security number. The last four digits are not sufficient for the purposes of this request and authorization.
4. New Position Title	Enter the civilian employee’s position title at the new permanent duty station (PDS).
5. Grade or Rating	Enter the civilian employee’s grade or rating.
6. Retirement Code	Enter the civilian employee’s applicable retirement code from block 30 of civilian employee’s most current SF-50. If unsure of the correct retirement code, the civilian employee should contact the servicing personnel office. Refer to the <a href="#">Office of Personnel Management website</a> for more information on retirement.
7. Releasing Official Station and Location, or Actual Residence	If the travel is due to a transfer, enter the name and location of the releasing PDS. If traveling to the first duty station, enter the address of the actual residence shown on the service agreement.
8. New Official Station and Location, Actual Residence, or Alternate Destination	Enter the name and location of <i>only</i> the new PDS. If the travel is due to a separation, enter the address of the actual residence shown on the service agreement.
9. Reporting Date at New Duty Station	Enter the date the civilian employee is expected to report at the new duty station in YYYYMMDD format.
10. Travel Purpose	Mark the purpose for official travel. When marking “Other,” explain in item 28.
11. Transportation Mode	Mark the authorized transportation mode. If travel is by privately owned vehicle (POV), indicate the mileage rate.
12a. Per Diem for Employee	Mark “YES” if per diem is authorized for the civilian employee and “NO” if it is not.
12b. Per Diem for Dependents	Mark “YES” if per diem is authorized for a dependent and “NO” if it is not.
13. Round Trip Travel for House Hunting	<p>a. Mark “YES” if round trip travel to seek a permanent residence is authorized and “NO” if it is not. Mark “ACTUAL EXPENSE” if the Lodging Plus method is authorized. Mark “FIXED” if the lump sum method is authorized.</p> <p>b. Enter the number of calendar days for which a house-hunting trip is authorized, limited to the maximum number of days specified in the Joint Travel Regulations (JTR), Chapter 5.</p>

**Per Diem, Travel, and Transportation Allowance Committee (PDTATAC)**

Item	Instructions
14. Temporary Quarters Subsistence Expense	<p><u>a.</u> Mark “YES” if a temporary quarters subsistence expenses (TQSE) allowance is authorized and “NO” if it is not.</p> <p><u>b.</u> <u>As of July 1, 2024, the preferred method for temporary quarters subsistence expenses (TQSE) is TQSE- Lodgings Plus (LP). If TQSE (LP) is selected, then mark “YES” and use block 28 to stipulate that selection. Leave “ACTUAL EXPENSES” and “FIXED” blank.</u></p> <p><del>a.c.</del> <u>Mark “ACTUAL EXPENSE” if the actual expense method is authorized. Mark “FIXED” if the lump sum method is authorized.</u></p> <p><del>b.d.</del> <u>Enter the number of calendar days that a TQSE allowance is authorized.</u></p>
15. Household Goods (HHG) Shipment	<p>a. Mark “YES” if an HHG shipment is authorized and “NO” if it is not. If an HHG shipment is authorized, mark one of the following options:</p> <ul style="list-style-type: none"> <li>• “COMMUTED RATE” if the civilian employee is authorized to arrange HHG transportation and will be reimbursed using the commuted rate schedule.</li> <li>• “GOVERNMENT BILL OF LADING (GBL)” if the Government will designate and pay for a commercial carrier using a GBL.</li> <li>• “GOVERNMENT BILL OF LADING (GBL)” if the civilian employee is authorized to arrange the HHG transportation and reimbursement is limited to the GBL cost.</li> </ul> <p>b. Enter the net weight authorized.</p>
16. Other Authorized Expenses	<p>Mark other authorized expenses as appropriate. If a travel advance is authorized for travel and transportation allowances from a Government finance office to the traveler, mark “Travel Advance Authorized” and enter the amount. The appropriate finance or disbursing activity computes the amount of an authorized PCS advance in accordance with Service or Agency policy. Do not enter an ATM advance against the Government Travel Charge Card (GTCC) in item 16; indicate that amount in item 28.</p>
17. Dependent Travel	<p>Mark “CONCURRENT,” “DELAYED,” “EARLY RETURN,” or “NOT AUTHORIZED” for dependent travel outside the continental United States (OCONUS). If traveling separately, then state when and by which transportation mode, if known, and the dependent’s travel origins and destination point when it is different from the civilian employee’s destination in item 28.</p>
18. Dependent Travel From and To	<p>Enter the following locations:</p> <p>18a. The home address from which a dependent will leave.</p> <p>18b. The new PDS where the dependent will arrive.</p>
19. Dependents	<p>Enter the following:</p> <ul style="list-style-type: none"> <li>• The last name, first name, and middle initial of each dependent.</li> <li>• Each dependent’s relationship to the civilian employee.</li> <li>• Each dependent’s date of birth in YYYYMMDD format.</li> </ul>
20. Estimated Cost	<p>Enter the estimated cost of per diem, travel, and other expenses that the civilian employee is authorized. The total automatically updates in item 20d.</p>



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<b>Item</b>	<b>Instructions</b>
21. Transportation Agreement Signed	Mark whether a transportation agreement has been signed and, if so, enter the date it was signed in YYYYMMDD format.
22. Accounting Citation	Enter fiscal data in accordance with the regulations of the DoD Component concerned. Ensure that funds are obligated against the order. Enter the Transportation Account Codes, when appropriate, for Army, Navy, Air Force, Marine Corps, and DoD personnel.
23. Approving Official	Enter the full name and title of the official who approves and disapproves travel requests in 23a. The approving official should sign in 23b.
24. Authorizing/Order-Issuing Official	Enter the full name and title of the authorizing official (AO) in 24a. The AO should sign in 24b. Enter the order-issuing organization and its address in 24c.
25. Travel Authorization Number	Enter the identifying number assigned by the issuing office.
26. Date Issued	Enter the date the travel authorization was issued in YYYYMMDD format.
27. Claimant - Forward Completed Settlement Claim to the Following Address	Enter the address where the civilian employee should submit the claim for final computation and disbursement in this item.
28. Remarks or Other Authorizations (Mandatory Statements)	<p>In addition to the type of information suggested in item 28, include the following mandatory <i>statements</i>:</p> <ul style="list-style-type: none"> <li>• “If the order conflicts with the JTR, the JTR prevails (<a href="#">CBCA 2143-RELO, January 11, 2011</a>).”</li> <li>• State which of the following purchase methods is authorized for transportation tickets: <ul style="list-style-type: none"> <li>○ GTCC individually billed account.</li> <li>○ Centrally billed account.</li> <li>○ Otherwise personally purchased.</li> </ul> </li> </ul>

Item	Instructions
<p>28. Remarks or Other Authorizations (Information to Include)</p>	<p>When appropriate to the official travel, the following <i>information</i> should be included:</p> <ul style="list-style-type: none"> <li>• <b>Travel Management Company (TMC).</b> The issuing TMC’s name, address, and contact information with phone number (including area code) and DSN.</li> <li>• <b>ATM Advance.</b> Indicate the amount authorized for an ATM advance against the GTCC.</li> <li>• <b>Travel Purpose.</b> Explain when the travel purpose is other than the options provided on the form (see item 10).</li> <li>• <b>House-Hunting Trip.</b> The authorized transportation mode when round trip travel is authorized for seeking a permanent residence.</li> <li>• <b>Dependent Travel OCONUS.</b> Explain any pertinent information related to dependent travel OCONUS. For example, if dependent travel is delayed to a location OCONUS due to a housing shortage at the new PDS or when a dependent’s early return from OCONUS is authorized.</li> <li>• <b>Fly America Act.</b> When use of a commercial foreign flag airplane or ship is authorized for travel to a foreign location or back to the United States, include the statement required by the JTR applicable to the Fly America Act. The statement on the travel order must be made in accordance with Service regulations. It must include the traveler’s full name, the foreign flag air carrier or ship used, the flight or ship identification number, the origin, destination, and en route points, the travel dates, a justification, and the AO’s title, organization, and signature.</li> <li>• <b>Paper Tickets.</b> If electronic tickets are available to the traveler and paper tickets are authorized, include the cost of the paper tickets and justify paper ticket use.</li> <li>• <b>Temporary Duty (TDY) En Route.</b> Include the purpose, assignment duration, location, and any pertinent conditions if a TDY is authorized en route.</li> </ul>

Item	Instructions
<p>28. Remarks or Other Authorizations (Statements to Include)</p>	<p>When appropriate to the official travel, the following statements should be included:</p> <ul style="list-style-type: none"> <li>• <b>HHG to Alternate Destination.</b> If an alternate destination for the transportation of HHG is authorized, include: “Transportation of HHG is authorized to an alternate destination, [location]. The civilian employee, [full name], is financially responsible for all excess costs above the constructed cost of transporting the HHG to the new PDS or actual residence indicated in the service agreement.”</li> <li>• <b>Transportation Mode.</b> Include a statement justifying reimbursement based on the transportation mode authorized by the AO on the travel order instead of the constructed cost of the transportation mode otherwise apparently to the Government’s advantage. The traveler must have used the authorized transportation mode. For example, “Air transportation is medically precluded and must not be used for this traveler. Rail transportation authorized.”</li> <li>• <b>POV Use Is Not to the Government’s Advantage.</b> <ul style="list-style-type: none"> <li>○ Include: “POV travel is not to the Government’s advantage.”</li> <li>○ When travel is by privately owned boat and is not to the Government’s advantage include: “Government-procured air transoceanic travel is authorized and travel time and reimbursement for travel at personal expense, including per diem, does not exceed what would have been authorized for the available Government-procured air transportation, plus appropriate per diem.”</li> </ul> </li> <li>• <b>Premium Class Accommodations Authority.</b> “The use of premium class accommodations is authorized by [title, name, rank, office symbol] in [cite the memorandum, letter, or message reference and date]. Travel has been justified and approved based on the JTR, paragraph [insert the JTR paragraph number]. The cost difference between the premium accommodations and the economy or coach accommodations is [insert dollar amount].” The JTR specifies who can authorize or approve premium-class accommodations.</li> <li>• <b>Pet Transportation.</b> Include the following statement, if applicable: “A traveler transporting an exotic pet is required by U.S. law to have a <a href="#">U.S. Fish and Wildlife Service</a> (FWS) certification before transporting the pet to a foreign location or back to the United States. A traveler returning to the United States with an exotic pet should contact the FWS before transporting the pet.”</li> </ul>

## Temporary Quarters Subsistence Expenses Lodgings Plus (TQSE (LP)) Option (JTR, par. 054206)

The rates and costs used in the examples below may not be current and are for illustrative purposes only. Refer to the [DTMO website](#) for the applicable locality [per diem rates](#).

### Scenario 1

In this example, a civilian employee resides in temporary lodging at a new permanent duty station (PDS) in St. Louis, MO from July 1 to August 29. The civilian employee was authorized and reimbursed 60 days of TQSE (LP), at the locality per diem rate of \$214 (\$150/\$64). TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate, considering that the rates change after 30 days in temporary lodging.

For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$150 per night but is charged \$148 by the hotel and is paid \$64 a day for M&IE. In the second 30-day period, the TQSE (LP) percentage is reduced as specified in the JTR Table 5-85a. The civilian employee is authorized up \$112.50 per night but is charged \$148 by the hotel and is paid \$48 a day for M&IE. Since temporary lodging is higher in the second 30-day period, the civilian employee is limited to the maximum lodging allowed at the 75 percent multiplier. The total maximum reimbursement for lodging is \$4,440 + \$3,375 = \$7,815. The total maximum reimbursement for M&IE is \$1,920 + \$1,440 = \$3,360.

#### Part 1: TQSE (LP) reimbursement for first 30 days at the 100% multiplier

	Calculation	Total
<b>Max. Lodging Allowed</b>	\$150.00 x 30 days	\$4,500.00
<b>Max. M&amp;IE Allowed</b>	\$64.00 x 30 days	\$1,920.00
<b>Actual Lodging</b>	\$148.00 x 30 days	\$4,440.00
<b>Daily M&amp;IE</b>	\$64.00 x 30 days	\$1,920.00
<b>Max. Reimbursement Allowed</b>	\$4,500.00 + \$1,920.00	\$6,420.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$4,440.00 + \$1,920.00	\$6,360.00

#### Part 2: TQSE (LP) reimbursement for second 30 days at the 75% multiplier

	Calculation	Total
<b>Max. Lodging Allowed</b>	\$112.50 x 30 days	\$3,375.00
<b>Max. M&amp;IE Allowed</b>	\$48.00 x 30 days	\$1,440.00
<b>Actual Lodging</b>	\$148.00 x 30 days	\$4,440.00
<b>Daily M&amp;IE</b>	\$48.00 x 30 days	\$1,440.00
<b>Max. Reimbursement Allowed</b>	\$3,375.00 + \$1,440.00	\$4,815.00

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	<b>Calculation</b>	<b>Total</b>
<b>Lodging and M&amp;IE Reimbursement</b>	\$3,375.00 + \$1,440.00	\$4,815.00

**Part 3: TQSE (LP) Totals**

<b>TQSE (LP)</b>	<b>Total</b>
<b>First 30 days</b>	\$6,360.00
<b>Second 30 days</b>	\$4,815.00
<b>Entire period</b>	\$11,175.00

**Scenario 2**

The AO authorized TQSE (LP), limited to 60 days. The civilian employee travels to the new PDS in Atlanta, GA, but the spouse delays temporary lodging occupancy until 31 days after the civilian employee starts temporary lodging occupancy. The locality per diem rate is \$273 (\$199/\$74). TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate, considering that the rates change after 30 days in temporary lodging. In this example, the spouse’s expenses are reimbursed at 45 percent of the temporary lodging portion and 45 percent of the M&IE portion starting at day 31.

For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$199 per night but is charged \$187 by the hotel and is paid \$74 a day for M&IE. There is no TQSE (LP) for the spouse in the first 30 days as they are not in temporary lodging. In the second 30-day period, the TQSE (LP) percentage is reduced as specified in the JTR Table 5-85a. The civilian employee is authorized up \$149.25 per night but is charged \$187 by the hotel and is paid \$55.50 a day for M&IE. The spouse travels to the civilian employee’s PDS and resides in temporary lodgings with the civilian employee. The civilian employee’s total maximum reimbursement for lodging is \$5,610 + \$4,477.50 = \$10,087.50 and the total maximum reimbursement for M&IE is \$2,220 + \$1,665 = \$3,885. The spouse is reimbursed up to \$2,686.50 + \$999 = \$3,685.50. Once started, the TQSE (LP) time period runs for the civilian employee and the spouse, even though the spouse did not occupy temporary quarters during the first 30-day period.

**Part 1: TQSE (LP) reimbursement for first 30 days at the 100% multiplier**

<b>Civilian Employee</b>	<b>Calculation</b>	<b>Total</b>
<b>Max. Lodging Allowed</b>	\$199.00 x 30 days	\$5,970.00
<b>Max. M&amp;IE Allowed</b>	\$74.00 x 30 days	\$2,220.00
<b>Actual Lodging</b>	\$187.00 x 30 days	\$5,610.00
<b>Max. Reimbursement Allowed</b>	\$5,970.00 + \$2,220.00	\$8,190.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$5,610.00 + \$2,220.00	\$7,830.00

**Part 2: TQSE (LP) reimbursement for the second 30 days at the 75% multiplier**

Civilian Employee	Calculation	Total
<b>Max. Lodging Allowed</b>	\$149.25 x 30 days	\$4,477.50
<b>Max. M&amp;IE Allowed</b>	\$55.50 x 30 days	\$1,665.00
<b>Actual Lodging</b>	\$187.00 x 30 days	\$5,610.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$4,477.50 + \$1,665.00	\$6,142.50

**Part 3: TQSE (LP) reimbursement for the second 30 days at the 45% multiplier**

Spouse	Calculation	Total
<b>Max. Lodging Allowed</b>	\$89.55 x 30 days	\$2,686.50
<b>Max. M&amp;IE Allowed</b>	\$33.30 x 30 days	\$999.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$2,686.50 + \$999.00	\$3,685.50

**Part 4: TQSE (LP) Totals**

	Calculation	Total
<b>Civilian employee reimbursement for 60 days</b>	\$7,830.00 + \$6,142.50	\$13,972.50
<b>Spouse reimbursement for 30 days</b>	\$2,686.50 + \$999.00	\$3,685.50
<b>Entire Period</b>	\$13,972.50 + \$3,685.50	\$17,658.00

Note: Although this example shows the spouse traveling to the new PDS and occupying temporary lodgings with the civilian employee, had the spouse resided in temporary quarters at some other location, the reduced percentage of the appropriate per diem rate applicable to the second 30-day period would still apply.

**Scenario 3**

The AO authorized TQSE (LP), limited to 30 days. A civilian employee and a dependent vacate permanent private sector housing at the old permanent duty station (PDS) in Oak Harbor, WA and occupy temporary lodging there for 15 days. They then travel to the new PDS in Great Lakes, IL. The allowable travel time is 6 days. They are en route 5 days. Upon arrival at the new PDS, they occupy temporary lodging. For determining the TQSE (LP) maximum amount, the day they resume temporary lodging at the new PDS is counted as the 21<sup>st</sup> day. Actual travel time, limited to maximum allowable, is excluded. In other words, the TQSE (LP) clock stops during the en route travel and the civilian employee and dependent do not receive TQSE (LP). This scenario applies for either a permanent or temporary change of station. TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate. See JTR Table 5-85a for civilian employee and dependent percentages.

**Part 1: TQSE (LP) reimbursement and en route travel**

<b>Day</b>	<b>Action</b>	<b>Allowance</b>
<b>May 1-15</b>	The civilian employee and dependent occupy temporary lodging in the old PDS.	TQSE (LP) for 15 days.
<b>May 16-20</b>	The civilian employee and dependent travel to new PDS.	TQSE (LP) is suspended.
<b>May 21-June 4</b>	The civilian employee and dependent occupy temporary lodging at the new PDS.	TQSE (LP) resumes as the 21 <sup>st</sup> day of authorized TQSE (LP).

**Scenario 4**

A civilian employee travels to a new permanent duty station (PDS) in Montgomery, AL and is en route for 5 days. Temporary lodging was not occupied at the old PDS. The civilian employee occupies temporary lodging upon arrival at the new PDS. The AO authorizes TQSE (LP) for up to 45 days. The civilian employee requests and is authorized 10 days of annual leave while in a TQSE (LP) status. Whether they are at or away from the new PDS during the TQSE (LP) eligibility period, the clock does *not* stop during the authorized leave and the civilian employee is entitled to receive TQSE (LP) reimbursement.

**Part 1: TQSE (LP) reimbursement while away from PDS**

<b>Day</b>	<b>Action</b>	<b>Allowance</b>
<b>5 days</b>	The civilian employee is en route.	TQSE (LP) does not go into effect.
<b>First 30 days</b>	The civilian employee occupies temporary lodging at new PDS.	TQSE (LP) is reimbursed at the 100% multiplier.
<b>Next 15 days</b>	The civilian employee continues to occupy temporary lodging at new PDS.	TQSE (LP) is reimbursed at the 75% multiplier.
<b>10 days</b>	The civilian employee is authorized annual leave.	TQSE (LP) continues during the authorized 45 days.

**Scenario 5**

A civilian employee travels to a new permanent duty station (PDS) in Miami, FL. The civilian employee occupies temporary lodging upon arrival at the new PDS. The AO authorized TQSE (LP) for up to 30 days at the locality per diem rate of \$211 (\$142/\$69). The TQSE (LP) eligibility period was interrupted by official temporary duty (TDY) travel of 5 days at the Isle of Oahu, HI. The TDY per diem rate is \$359 (\$202/\$157). The civilian employee was authorized to retain TQSE (LP) lodging while on TDY. The civilian employee's actual lodging cost at the new PDS is \$2,063 and is authorized up to \$4,260 for the entire 30 days. They are also authorized a reimbursement up to \$808 for lodging during TDY. They were charged \$780 by the hotel. During the TQSE (LP) period, they are paid \$1,725 for M&IE and \$706.50 for M&IE during TDY. If the AO determines that the civilian employee acted reasonable in retaining the TQSE (LP) lodging., then the civilian employee may be paid for both lodging expenses, TDY and TQSE (LP), plus the M&IE during TDY. The M&IE is for the TDY location while the civilian

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employee is on the TDY and as part of TQSE (LP) for the new PDS location when the civilian employee is there, but not at both locations for the same days ([GSBCA 16430-RELO](#)).

**Part 1: TQSE (LP) reimbursement for first 30 days**

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$142.00 x 30 days	\$4,260.00
Max. M&IE Allowed	\$69.00 x 30 days	\$2,070.00
Actual Lodging	\$68.76 x 30 days	\$2,063.00
Daily M&IE	\$69 x 25 days	\$1,725.00
Max. Reimbursement Allowed	\$4,260.00 + \$2,070.00	\$6,330.00
Lodging and M&IE Reimbursement	\$2,063.00 + \$1,725.00	\$3,788.00

**Part 2: TDY for 5 days with per diem rate of \$359 (\$202/\$157)**

Day	Calculation	Total
Day 1	\$202 + (\$157 x 0.75)	\$319.75
Day 2 - 4	\$359 x 3 days	\$1,077.00
Day 5	\$157 x 0.75	\$117.75

**Part 3: TDY Reimbursement**

Civilian Employee	Calculation	Total
Max. Lodging Allowed	\$202.00 x 4 days	\$808.00
Max. M&IE Allowed	\$235.50 + \$471.00	\$706.50
Actual Lodging	\$186.00 x 4 days	\$780.00
Max. Reimbursement Allowed	\$808.00 + \$706.50	\$1,514.50
Lodging and M&IE Reimbursement	\$780.00 + \$706.50	\$1,486.50

**Part 4: TQSE (LP) and TDY Totals**

	Calculation	Total
TQSE (LP) Reimbursement	\$2,063.00 + \$1,725.00	\$3,788.00
TDY Reimbursement	\$780.00 + \$706.50	\$1,486.50
Entire Period	\$3,788.00 + \$1,486.50	<b>\$5,274.50</b>



## Temporary Quarters Subsistence Expenses Lodgings Plus (TQSE (LP)) with House Hunting Trip (HHT) (JTR, par. 054206-D9)

The rates and costs used in the examples below may not be current and are for illustrative purposes only. Refer to the [DTMO website](#) for the applicable locality [per diem rates](#).

### TQSE (LP) with HHT Lodgings Plus

#### Scenario 1

In this example, a civilian employee used and was reimbursed 10 days for a HHT using the Lodging Plus method. TQSE (LP) and HHT are calculated and authorized separately. TQSE (LP) multipliers cannot be reduced based on the HHT days. The AO must determine how many overall days of TQSE (LP) to authorize in addition to HHT days. The civilian employee is authorized 60 days of TQSE (LP), from July 1 to August 29 in St. Louis, MO. TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily meals and incidentals (M&IE), not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate. HHT Lodgings Plus is computed based on per diem for one round trip for the civilian employee, using the Standard CONUS per diem rate.

The civilian employee was paid for 10 days of HHT using the Lodging Plus method. In this example, the Standard CONUS rate is \$107 per night for lodging and \$59 per day for M&IE. The traveler was authorized \$107 per night for lodging and was charged \$107 by the hotel. The civilian employee receives a maximum HHT reimbursement of \$1,523.50. For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$150 per night but is charged \$148 by the hotel and is paid \$64 a day for M&IE. The second 30 days, the civilian employee is authorized up to \$112.50 per night but is charged \$148 by the hotel and is paid \$48 a day for M&IE. The total maximum reimbursement for lodging is \$4,440 + \$3,375 = \$7,815. The total maximum reimbursement for M&IE is \$1,920 + \$1,440 = \$3,360.

#### Part 1: HHT Lodgings Plus with Standard CONUS rate of \$166 (\$107/\$59)

	Calculation	Total
<b>Day 1: Lodging &amp; M&amp;IE</b>	$\$107.00 + (\$59.00 \times 0.75)$	\$151.25
<b>Day 2-9: Lodging</b>	$\$107.00 \times 8 \text{ days}$	\$856.00
<b>Day 2-9: M&amp;IE</b>	$\$59.00 \times 8 \text{ days}$	\$472.00
<b>Day 10: Lodging &amp; M&amp;IE</b>	$\$59.00 \times 0.75$	\$44.25
<b>HHT Total</b>	Add Day 1-10 Totals	\$1,523.50

#### Part 2: TQSE (LP) reimbursement for first 30 days at the 100% multiplier

	Calculation	Total
<b>Max. Lodging Allowed</b>	$\$150.00 \times 30 \text{ days}$	\$4,500.00
<b>Max. M&amp;IE Allowed</b>	$\$64.00 \times 30 \text{ days}$	\$1,920.00

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<b>Actual Lodging</b>	\$148.00 x 30 days	\$4,440.00
<b>Daily M&amp;IE</b>	\$64.00 x 30 days	\$1,920.00
<b>Max. Reimbursement Allowed</b>	\$4,500.00 + \$1,920.00	\$6,420.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$4,440.00 + \$1,920.00	\$6,360.00

**Part 3: TQSE (LP) reimbursement for second 30 days at the 75% multiplier**

	<b>Calculation</b>	<b>Total</b>
<b>Max. Lodging Allowed</b>	\$112.50 x 30 days	\$3,375.00
<b>Max. M&amp;IE Allowed</b>	\$48.00 x 30 days	\$1,440.00
<b>Actual Lodging</b>	\$148.00 x 30 days	\$4,440.00
<b>Daily M&amp;IE</b>	\$48.00 x 30 days	\$1,440.00
<b>Max. Reimbursement Allowed</b>	\$3,375.00 + \$1,440.00	\$4,815.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$3,375.00 + \$1,440.00	\$4,815.00

**Part 4: TQSE (LP) Totals**

<b>TQSE (LP)</b>	<b>Total</b>
<b>First 30 days</b>	\$6,360.00
<b>Second 30 days</b>	\$4,815.00
<b>Entire period</b>	\$11,175.00

**Part 5: TQSE (LP) and HHT Lodgings Plus**

	<b>Calculation</b>	<b>Total</b>
<b>TQSE (LP) Reimbursement for 60 days</b>	\$6,360.00 + \$4,815.00	\$11,175.00
<b>HHT Total</b>	Add Day 1-10 Totals	\$1,523.50
<b>TQSE and HHT</b>	\$10,380.00 + \$1,523.50	\$12,698.50

**TQSE (LP) with HHT Lump Sum**

**Scenario 2**

In this example, a civilian employee used and was reimbursed 5 days for a HHT using the Lump Sum method. TQSE (LP) and HHT are calculated and authorized separately. TQSE (LP) multipliers cannot be reduced based on the HHT days. The AO determined that because 5 days were used for an HHT, the traveler only needed 55 days of TQSE (LP). The civilian employee is authorized 55 days of TQSE (LP), from January 1 to February 25 in Atlanta, GA. TQSE (LP) is computed based on the actual daily temporary lodging cost and the daily M&IE, not to exceed the single maximum lodging amount and the single maximum M&IE amount for the applicable locality per diem rate. HHT Lump Sum is calculated by multiplying 5 by the applicable locality per diem rate when only one person (either the civilian employee or the spouse) travels.

The civilian employee was paid for 5 days of HHT using the Lump Sum method. The locality per diem rate in Atlanta is \$273 (\$199/\$74) is multiplied by 5. The civilian employee receives a maximum HHT reimbursement of \$1,365. For the first 30 days of TQSE (LP), the civilian employee is authorized up to \$199 per night but is charged \$187 by the hotel and is paid \$74 a day for M&IE. The second 30 days, the civilian employee is authorized up to \$149.25 per night but is charged \$187 by the hotel and is paid \$55.50 a day for M&IE. The total maximum reimbursement for lodging is \$5,610 + \$3,731.25 = \$9,341.25. The total maximum reimbursement for M&IE is \$2,220 + \$1,387.50 = \$3,607.50.

**Part 1: HHT Lump Sum with locality rate of \$273 (\$199/\$74)**

	Calculation	Total
<b>Civilian Employee</b>	\$273.00 x 5	\$1,365.00

**Part 2: TQSE (LP) reimbursement for first 30 days at the 100% multiplier**

	Calculation	Total
<b>Max. Lodging Allowed</b>	\$199.00 x 30 days	\$5,970.00
<b>Max. M&amp;IE Allowed</b>	\$74.00 x 30 days	\$2,220.00
<b>Actual Lodging</b>	\$187.00 x 30 days	\$5,610.00
<b>Daily M&amp;IE</b>	\$74.00 x 30 days	\$2,220.00
<b>Max. Reimbursement Allowed</b>	\$5,970.00 + \$2,220.00	\$8,190.00
<b>Lodging and M&amp;IE Reimbursement</b>	\$5,610.00 + \$2,220.00	\$7,830.00

**Part 3: TQSE (LP) reimbursement for the next 25 days at the 75% multiplier**

	Calculation	Total
<b>Max. Lodging Allowed</b>	\$149.25 x 25 days	\$3,731.25
<b>Max. M&amp;IE Allowed</b>	\$55.50 x 25 days	\$1,387.50

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<b>Actual Lodging</b>	\$187.00 x 25 days	\$4,675.00
<b>Daily M&amp;IE</b>	\$55.50 x 25 days	\$1,387.50
<b>Max. Reimbursement Allowed</b>	\$3,731.25 + \$1,387.50	\$5,118.75
<b>Lodging and M&amp;IE Reimbursement</b>	\$3,731.25 + \$1,387.50	\$5,118.75

**Part 4: TQSE (LP) Totals**

<b>TQSE (LP)</b>	<b>Total</b>
<b>First 30 days</b>	\$7,830.00
<b>Next 25 days</b>	\$5,118.75
<b>Entire period</b>	\$12,948.75

**Part 5: TQSE (LP) and HHT Lum Sum**

	<b>Calculation</b>	<b>Total</b>
<b>TQSE (LP) Reimbursement for 55 days</b>	\$7,830.00 + \$5,118.75	\$12,948.75
<b>HHT Total</b>	\$273.00 x 5	\$1,365.00
<b>TQSE and HHT</b>	\$12,948.75 + \$1,365.00	\$14,313.75