



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

February 1, 2024

MEMORANDUM FOR: MILITARY ADVISORY PANEL
CIVILIAN ADVISORY PANEL

SUBJECT: UTD/CTD for MAP/CAP 05-24(I), "Clarification of Limitation on Lodging Taxes and Fees Reimbursement"

1. Purpose: This item clarifies that if a traveler does not utilize lodging at or below the lodging portion of the applicable per diem rate, and is not authorized AEA, lodging taxes and percentage-based fees will be prorated to what the Government would have paid if the traveler did utilize lodging at the per diem rate. If the TDY location is an ILP location, the same applies to the published ILP rate rather than the per diem rate.
2. This revision is forwarded for information purposes. No coordination is required.
3. Staff initiated this revision.
4. This revision is effective when published in the JTR.
5. Action Officer: John P. Kenney (john.p.kenney.civ@mail.mil).

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Donna K. Haddix
Chief, Policy, Compliance and Training
Division

Attachment:
Joint Travel Regulations Revisions

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

Joint Travel Regulations Revisions

Table 2-15. Lodging Reimbursement Rules		
If...	Then...	
1	a traveler does not use the available ILP lodging at the ILP site,	the traveler is limited to what the Government would have paid (the total of the ILP negotiated lodging rate plus prorated taxes, unless the traveler is tax exempt) and he or she is financially responsible for all other costs associated with other than ILP site use.
2	an official traveler shares a room with a non-official traveler,	the official traveler is reimbursed the actual daily lodging cost based on the single occupant rate, limited to the lodging portion of the locality per diem rate. A traveler who leases more spacious lodging to accommodate a non-official traveler is not reimbursed for the additional expense.
3	multiple travelers on official travel share a room,	each official traveler is reimbursed for the prorated share limited to the lodging portion of the locality per diem rate**.
4	multiple travelers sign a lease for lodging,	each traveler is reimbursed for the prorated share of the lease amount, up to the lodging portion of the locality per diem rate**. The prorated share is based on all of the names of the official travelers on the lease, excluding non-official travelers.*
5	a civilian employee lodges with friends or relatives,	the civilian employee may be reimbursed for the additional lodging costs that the hosts incur for the accommodation if the civilian employee can substantiate the costs and the AO determines the costs are reasonable.
6	a Service member lodges with friends or relatives,	the Service member is not authorized lodging reimbursement (see par. 020304).
7	a traveler is en route and arrives at the TDY or stopover location after midnight,	lodging is allowed as if arrival took place on the preceding day.
8	lodging is not available at the TDY location,	the AO may authorize or approve obtaining lodging in an adjacent locality where the per diem rate** is higher. If the higher rate is not authorized in advance, the traveler must furnish a written statement with the travel voucher explaining the circumstances to validate an AEA based on the TDY location rate.
9	a traveler purchases or already owns a residence used for lodging during official travel,	reimbursement is not authorized for any costs or expenses associated with this lodging.
10	a traveler purchases a residence, to include a recreational vehicle (RV), used for lodging during official travel under a “rent-to-buy” option,	all associated mortgage interest and property taxes previously claimed must be repaid.

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If...	Then...	
1 1 1	a traveler purchases, sells, or makes payments on a privately owned RV used for lodging during official travel,	reimbursement is not authorized for any costs associated with the purchase of the RV. The traveler may be reimbursed the following expenses, limited to the total maximum lodging rate allowed for the entire TDY: <ol style="list-style-type: none"> a. Parking fees. b. Utility connection, use, and disconnection fees. c. Electricity, gas, water, sewage, bath, and shower fees. d. Dumping fees.
1 2	a traveler is lodged in the CONUS or non-foreign area OCONUS,	a lodging tax is a reimbursable expense. <u>When the cost of lodging exceeds the lodging portion of the applicable per diem rate and AEA is not authorized, reimbursement of lodging tax is limited to what the Government would have paid if the cost of lodging was equal to the lodging portion of the per diem rate.</u>
1 3	a traveler is lodged in a foreign area OCONUS,	the lodging tax is considered part of the lodging portion of per diem** and is not separately reimbursable.
1 4	no commercial lodging facility is available at the TDY location or a room shortage exists because of a special event, remoteness, or shortage,	the cost of nonconventional lodging (obtained in other than a commercial facility) may be authorized or approved when the traveler provides a written explanation of non-availability acceptable to the AO. Cleaning fees are part of the lodging cost (see par. 020303-G). Reimbursement cannot exceed the locality per diem rate**.
<p>*For multiple lessees, the long-term (not daily) lodging cost is split equally among the lessees, excluding non-official travelers, before the daily reimbursement rate is computed.</p> <p>**See current per diem rates.</p>		

Table 2-16. Miscellaneous Reimbursable Expenses Associated with Lodging		
If...	Then...	
1	the Internet (Wi-Fi) is required at the lodging location for official purposes,	the AO may authorize or approve Internet connection charges.
2	certain fees are not optional, such as tourism, safe, service, or resort fees,	the AO may authorize or approve reimbursement for conventional lodging (i.e., hotel and motel lodging establishments). <u>When the cost of lodging exceeds the lodging portion of the applicable per diem rate and AEA is not authorized, reimbursement of percentage-based fees associated with lodging is limited to what the Government would have paid if the cost of lodging was equal to the lodging portion of the per diem rate.</u>
3	the TDY is canceled, curtailed, interrupted due to official purposes, or	the AO may authorize or approve reimbursement of non-refundable deposits,

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Table 2-16. Miscellaneous Reimbursable Expenses Associated with Lodging		
If...	Then...	
	for other reasons beyond the traveler's control,	prepaid rent, late and early departure fees, or cancellation fees limited to the remaining lodging and tax expenses that would have been paid. The traveler must notify the lodging facility in a timely manner of reservation changes and seek to obtain a refund prior to reimbursement approval.
4	a traveler must retain lodging for reasons other than personal convenience at one TDY location and procure lodging at a second TDY location on the same calendar day,	the AO may authorize dual lodging for up to 7 consecutive days. Dual lodging covers lodging expenses due to unexpected circumstances beyond the traveler's control. Special approval through the Secretarial Process, after travel is complete, is required for reimbursement of dual lodging beyond 7 days. The lodging cost at the first TDY location is reimbursed as a miscellaneous reimbursable expense, and the lodging cost at the second TDY location as per diem. See dual lodging computation example .
5	the traveler cannot occupy lodging at the first TDY location due to conditions beyond the traveler's control,	
6	a traveler must retain airport daytime lodging for reasons related to travel arrangements and not for personal convenience,	the AO may authorize or approve reimbursement for lodging fees or daytime lodging charges.
7	the traveler or organization would experience an economic impact by relinquishing lodging based on factors, such as daily, weekly, or monthly room rates; availability; storage charges; or shipment costs,	the AO may approve dual lodging for up to 7 consecutive days. Special approval through the Secretarial Process, before or after travel is complete, is required for reimbursement of dual lodging beyond 7 days. The lodging cost at the first TDY location is reimbursed as a miscellaneous reimbursable expense, and the lodging cost at the second TDY location as per diem.
8	dual lodging is requested and appears to meet criteria for approval,	the AO must verify the necessity based on reasonable and prudent actions of the traveler and must not authorize or approve it for the traveler's convenience.
9	lodging is required on the day of departure from the TDY site or an early check-in fee is required on the day of arrival (effective May 1, 2017),	the AO may authorize or approve reimbursement for the lodging based on the TDY locality rate or stopover point as appropriate.
10	advance room deposits are required by the lodging facility to secure a room reservation before official travel begins,	the AO may authorize reimbursement, unless the deposit is forfeited because the travel is not performed for reasons unacceptable to the DoD Component or Service. In that case, the traveler

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	If...	Then...
		is financially responsible for the advance deposit.
1 1	taxes on charges other than lodging, such as on movies or room service fees, are included in the lodging bill in the CONUS or non-foreign area OCONUS,	reimbursement is not authorized.
1 2	a transaction fee for personally procured lodging is incurred and the traveler does not use an electronic travel system or an available TMC,	reimbursement is not authorized.
1 3	a TMC is not available and the traveler incurs a transaction fee for arranging lodging,	the transaction fee is a reimbursable expense.
1 4	a TMC is available and the traveler incurs a TMC fee for arranging lodging,	the TMC fee is a reimbursable expense.
1 5	the traveler is authorized or approved to use nonconventional lodging,	a reasonable service fee, limited to the amount of the fee charged by the TMC when required to make manual reservations, is a reimbursable expense.
1 6	the traveler is authorized the use of nonconventional lodging,	parking fees incurred due to the rental or lease of a single-family home or apartment are factored into the lodging cost as specified in par. 020203-G12 .